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NOTICE

The unfermented Gazettes of India Extraordinary were published up to the 21st September, 1960 :—

Issue No.	No. and date	Issued by	Subject
184	S. O. 2288, dated 20th September, 1960.	Ministry of Information and Broadcasting.	Approval of films specified therein.
185	S. O. 2347, dated 21st September, 1960.	Ministry of Commerce and Industry.	The Woollen Yarn (Production and Distribution Control) Order, 1960.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3—Sub-section (ii)

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

ELECTION COMMISSION, INDIA

New Delhi, the 24th September 1960

S.O. 2350.—In exercise of the powers conferred by sub-section (1) of section 13A of the Representation of the People Act, 1950 (43 of 1950), the Election Commission, in consultation with the Government of Rajasthan, hereby nominates Shri G. K. Bhanot, I.A.S., as the Chief Electoral Officer for the State of Rajasthan with effect from the date he takes over charge, vice Shri Shyam Maran Singh.

[No. 154/11/60.]

By order—

B. LAL, Under-Secretary,

MINISTRY OF LAW
(Department of Legal Affairs)

New Delhi, the 23rd September 1960

S.O. 2351.—In exercise of the powers conferred by clause (1) of article 299 of the Constitution, the President hereby directs that all contracts and other instruments required to be made in the exercise of the executive power of the Union, in connection with the purchase of animals from non-official suppliers in Italy, for the Indian Army during the period 1st October, 1960 to 30th April, 1961, shall be executed on his behalf by the First Secretary (Commercial), Embassy of India, Rome.

[No. F. 17(4)/60-J.]

P. K. BOSE, Dy. Secy.

MINISTRY OF FINANCE
(Department of Expenditure)

New Delhi, the 12th September 1960

S.O. 2352.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, and after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following further amendments in the Civil Service Regulations, namely:—

1. These Regulations may be called the Civil Service (Amendment) Regulations, 1960.

2. In the Civil Service Regulations, in Form 25, in the third page, for the words "A declaration from the officer accepting this condition has been obtained and recorded in this office", the following shall be substituted, namely:—

"A declaration from the officer accepting this condition has been obtained and is enclosed./A declaration from the officer accepting this condition will be obtained and submitted separately."

[No. F. 38(5)-EV/60.]

New Delhi, the 13th September 1960

S.O. 2353.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following further amendment in the rules regulating the Workmen's Contributory Provident Fund as instituted with the Government of India, late Finance Department Resolution No. F. 33(3)-R. II/44, dated the 16th April, 1945, and as amended from time to time, namely:—

In paragraph 1 of the said Resolution, for entry (v) the following shall be substituted namely:—

"(v) Work-charged establishment of the President's gardens."

[No. F.58(6)-EV/60.]

New Delhi, the 23rd September 1960

S.O. 2354.—In exercise of the powers conferred by the proviso to article 309, and clause (5) of article 148 of the Constitution, the President, after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit and Accounts Department, hereby makes the following further amendment in the Contributory Provident Fund Rules (India), namely:—

1. These Rules may be called the Contributory Provident Fund (India) Amendment Rules, 1960.

2. In the Contributory Provident Fund Rules (India), for the foot-note below rule 4, the following foot-note shall be substituted, namely:—

NOTE—Any officer retired from any Civil or Military Department of the Central Government or from services of any State Government, or

from the services of any local body, Port Trust etc., administered by the Government, or Railways, may on re-employment in a Civil Department be admitted to the Fund by the appointing authority subject to the general orders issued in this behalf by the Government of India, in the Ministry of Finance, from time to time.

[No. F. 57(14)EV/60.]

DEVI DIYAL BHATIA, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 22nd September 1960

S.O. 2355.—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (10 of 1949) the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of section 24 of the said Act, shall not apply to the Himalya Bank Ltd., Kangra, in so far as they relate to the liabilities of that bank in its Closed Fund.

[No. F. 4(7)-BC/60.]

New Delhi, the 23rd September 1960

S.O. 2356.—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of section 11 of the said Act shall not be applicable to the Union Bank of Bijapur and Sholapur Ltd., Bijapur till the expiry of the 31st day of March, 1961, in so far as the said section would, by reason only of the territorial changes and formation of new States under the provisions of the States Reorganisation Act, 1956 (37 of 1956), require it to have paid-up capital and reserves of an aggregate value which is higher than the aggregate value of paid-up capital and reserves which it was required to have under the said section on the 31st October, 1956.

[No. 4(1)-BC/60(I).]

S.O. 2357.—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of section 11 of the said Act shall not apply to the Moolankuzhi Union Bank Ltd., Thoppumpady, for a period up to and including the 31st March, 1961.

[No. F. 4(1)-BC/60(II).]

R. K. SESHADRI, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 24th September 1960

S.O. 2358.—In exercise of the powers conferred by clause (a) of sub-section (2) of section 72 of the States Reorganisation Act, 1956 (37 of 1956), the President hereby declares—

- (a) that from and out of the Consolidated Fund of the State of Ajmer, the sums specified in column 3 of the Schedule annexed to this Notification amounting in the aggregate to the sum of two thousand and twenty seven rupees shall be deemed to have been duly authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the said Schedule during the financial year ended on the 31st day of March, 1955, in excess of the amounts granted for those services and for that year;
- (b) that the sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of the State of Ajmer under this Notification shall be deemed to have been appropriated for the services and purposes expressed in the said Schedule in relation to the financial year ended on the 31st day of March, 1955.

THE SCHEDULE

Serial No.	Service and Purpose	Excess		
		Voted	Charged	Total
1	2	3		
1	1.—Land Revenue . . . . .	..	1,302	1,302
2	17.—Irrigation, Navigation, Embankment and Drainage Works . . . . .	..	725	725
	TOTAL . . . . .	..	2,027	2,027

[No. F. 21(19)-B 58]

S.O. 2359.—In exercise of the powers conferred by clause (a) of sub-section (2) of section 72 of the States Reorganisation Act, 1956 (37 of 1956), the President hereby declares—

(a) that from and out of the Consolidated Fund of the State of Rajasthan, the sums specified in column 3 of the Schedule annexed to this notification amounting in the aggregate to the sum of three crores, forty-two lakhs, forty-one thousand, nine hundred and twenty-five rupees shall be deemed to have been duly authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1956, in excess of the amounts granted for those services and for that year; and

(b) that the sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of the State of Rajasthan under this notification shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 21st day of March, 1956.

THE SCHEDULE

Serial No.	Service and Purpose	Excess		
		Voted	Charged	Total
1	2	3		
		Rs.	Rs.	Rs.
1	VII—Other Taxes and Duties	12,790	..	[12,790
2	XII—Administration of Justice . . . . .	..	1,337	1,337
3	XIII—Jails	37,220	..	37,220
4	XIV—Police	28,372	..	[28,372
5	XXIII—Industries and Supplies	1,02,407	..	1,02,407
6	XXXI—Stationery and Printing	5,48,564	..	5,48,564
7	XXXV—Construction of Irrigation, Navigation, Embankment and Drainage works and Capital outlay on Multipurpose River Schemes . . . . .	..	3,77,855	3,77,855

	I	2	3
8 XXXVI—Capital Outlay on Improvement of Public Health		16,200 ..	16,200
9 XXXIX—Capital Outlay on Electricity Schemes . . . . .		.. 1,40,320	1,40,320
10 XLI—Payments of Commuted Value of Pensions	63,102	..	63,102
11 XLII—Capital Outlay on Schemes of Government Trading	42,53,939	12,735	42,66,674
12 Public Debt. . . . .	..	2,86,47,084	2,86,47,084
TOTAL		56,62,594 2,91,79,331	3,42,41,925

[No. F. 21(21)-B 58(i).]

S.O. 2360.—In exercise of the powers conferred by clause (a) of sub-section (2) of section 72 of the States Reorganisation Act, 1956 (37 of 1956), the President hereby declares:—

- (a) that from and out of the Consolidated Fund of the State of Ajmer, the sums specified in column 3 of the Schedule annexed to this notification amounting in the aggregate to the sum of seven hundred and twenty-five rupees shall be deemed to have been duly authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1956, in excess of the amounts granted for those services and for that year; and
- (b) that the sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of the State of Ajmer under this notification shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1956.

THE SCHEDULE

Serial No.	Service and Purpose	Excess		
		Voted	Charged	Total
		Rs.	Rs.	Rs.
1 8	Irrigation, Navigation, Embankment and Drainage works . . . . .	..	725	725

[No. F. 21(21)-B/58(ii).]

SHIV NAUBH SINGH, Joint Secy.

CENTRAL BOARD OF REVENUE

INCOME-TAX

New Delhi, the 21st September 1960

S.O. 2361.—In exercise of the powers conferred by sub-section (6) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Board of Revenue

hereby makes the following further amendments in the Schedule annexed to its notification S.R.O. 1214-No. 44-Income-tax dated the 1st July, 1952:—

(a) In the said schedule against serial numbers 9, 10, 11, 13, 14 and 15, the existing entries in columns 2-6 shall be deleted and the following shall be substituted and a new serial number 11A shall be added after the existing serial number 11—namely:—

Sl. No.	Persons	Income-tax Officer	I.A.C. of I.T.	A.A.C. of I.T.	C.I.T.
1	2	3	4	5	6
9	Persons (excluding those who fall under serial Nos. 69, 70 and 71) not resident in the taxable territories (other than residents of Nepal) whose total world income exceeds Rs. 20,000/- and whose total income is made up of income wholly taxed at source or dividends or both.	First Income tax Officer, Non-Residents' Refund Circle, Bombay.	I.A.C. of Income-tax, C-Range, Bombay.	A.A.C. of Income-tax, C-Range, Bombay.	C.I.T. Bombay City I.
10	Pensioners (other than those who fall under serial No. 70) who draw their pensions in the United Kingdom.	Do.	Do.	Do.	Do.
11	Persons (excluding those who fall under serial Nos. 69, 70 and 71) not resident in the taxable territories claiming double income-tax relief whose total world income in the concerned 'previous year' exceeded Rs. 20,000/-.	Do.	Do.	Do.	Do.
11A	Persons (excluding those who fall under serial Nos. 69, 70, and 71) who are not resident in the taxable territories and who are residents of Nepal and whose total income is made up of income wholly taxed at source or dividends or both.	Do.	Do.	Do.	Do.
13	Persons (excluding those who fall under serial numbers 69, 70 and 71) not resident in the taxable territories whose total world income does not exceed Rs. 20,000/ and whose total income is made up of income wholly taxed at source or dividends or both.	Second I. T O., Non-Residents' Refund Circle, Bombay.	Do.	Do.	Do.
14	Persons (excluding those who fall under serial numbers, 69, 70 and 71) not resident in the taxable territories claiming double income-tax relief whose total world income in the concerned 'previous year' did not exceed Rs. 20,000/-.	Do.	Do.	Do.	Do.
15	Religious and charitable institutions outside the taxable territories not liable to income-tax under section 4(3)(i) and (ii) of the Indian Income-tax Act, 1922, applying for refund of tax deducted at source or for exemption certificates.	Do.	Do.	Do.	Do.

(b) Delete the existing serial numbers 15A and 15B and the entries there against.

This notification will take effect from 1st October 1960.

[No. 90 (F. No. 55/149/60-IT).]

S.O. 2362.—In exercise of the powers conferred by sub-section (2) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922) and in partial modification of all previous notifications on the subject the Central Board of Revenue hereby directs that with effect from 12th September 1960 (forenoon) Shri M. Hamid Mirza, a Commissioner of Income-tax, shall perform all the functions of Commissioner of Income-tax in respect of such areas or of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or Districts in the State of Maharashtra except the Districts of Nagpur, Bhandara and Greater Bombay.

Provided that he shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Revenue to any Income-tax Authority subordinate to him.

Provided further that he shall not perform his functions in respect of such persons or of such cases as have been or may be assigned to any Income-tax Authority outside his jurisdictional area.

While performing the said functions the said Shri Mirza shall be designated as the Commissioner of Income-tax, Poona.

EXPLANATORY NOTE.

NOTE: The amendments have become necessary due to the change in the incumbent of the Commissioner's post.

(The above note does not form a part of the notification but is intended to be merely: clarificatory).

[No. 91 (F. No. 55/1/60-IT).]

D. V. JUNNARKAR, Under Secy.

INCOME-TAX

New Delhi, the 23rd September 1960

S.O. 2363.—In exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Board of Revenue hereby makes the following amendments in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section.

1. These rules may be called the Indian Income-tax (Amendment) Rules, 1960

2. In rule 8 of the Indian Income-tax Rules, 1922 (hereinafter referred to as the principal Rules), for the portion beginning with the words "The allowance under section", and ending with the words "owner thereof during the previous year", the following shall be substituted, namely:—

"(1) In relation to assessments for the years preceding the year ending on the 31st March, 1961, the allowance under section 10(2)(vi) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be at percentage of the written down value or original cost, as the case may be, equal to one-twelfth the number shown in the corresponding entry in the second column of the following statement:

Provided that if the buildings, machinery plant or furniture have been used by the assessee in his business for not less than two months during the previous year, the percentage shall be increased proportionately according to the number of complete months of use by the assessee:

Provided further that in the case of a seasonal factory worked by the assessee during all the working seasons of the previous year, the percentage shall be increased as if the buildings, machinery, plant or furniture had been in use throughout the period the assessee was the owner thereof during the previous year.

- (2) In relation to assessments for the year ending on the 31st March, 1961 and subsequent years, the allowance under section 10(2)(vi) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be at percentage of the written down value or original cost, as the case may be, equal to (i) 100 per cent, (ii) fifty per cent or (iii) nil per cent, of the number shown in the corresponding entry in the second column of the following statement, according as the buildings, machinery, plant or furniture have been used by the assessee in his business, profession or vocation during the previous year (i) for a period of 180 days or more, (ii) for a period of less than 180 days but more than thirty days or (iii) for a period of thirty days or less than thirty days, respectively:

Provided that in the case of a seasonal factory worked by the assessee during all the working seasons of the previous year, depreciation shall be allowed as if the buildings, machinery, plant or furniture had been in use throughout the period the assessee was the owner thereof during the previous year."

3. In Rule 12 of the principal Rules, for item 6, the following item shall be substituted, namely:—

"6. Amount of interest and tax deducted at source:—

Amount of interest	Tax deducted					
	Income- tax	Surcharge on Income-tax		Super- tax.	Surcharge on Super-tax.	
		Uni- on	Spe- cial		Uni- on	Spe- cial.

- (a) *From interest payable to companies:*

1. Name & address of the company.

- 1.
- 2.
- 3.
- 4.

- (b) *From interest payable to persons other than companies:*

Name & address of the recipient.

- 1.
- 2.
- 3.
- 4.

TOTAL"

4. In Rule 12A of the principal Rules,

- (i) for the headings given in the form of statement, the following headings shall be substituted, namely:—

"Sl. No.	Name and address of the recipient.	Date of payment and in the case of dividends the date of declaration of dividends by the company.	Nature of payment	Amount payable before deduction of tax.
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Amount of tax deducted

Income-tax		Surcharge on income-tax		Super-tax		Surcharge on Super-tax	
		Union	Special			Union	Special
@	Rs.	@	Rs.	@	Rs.	@	Rs.

(ii) The Note below the form of statement shall be omitted";

5. In the principal rules, for Rule 12AA, the following Rule shall be substituted, namely:—

"12AA. The person making deduction in accordance with sub-section (3D) of section 18 from dividends shall within fourteen days of the date of deduction send to the Income-tax Officer assessing the company a statement in the following form, namely:—

Statement of deduction of tax under section 18(3D) of the Income-tax Act.

1. Name and address of the company.
2. Date of declaration, distribution or payment of dividend.
3. Period in respect of which dividend has been declared.
4. Amount of dividend (before deduction of tax) as per the following details:—

Nature of share capital	Amount of paid-up capital	Rate of dividend	Amount of dividend	Amount payable to	
				Companies	Persons other than companies

Ordinary
Preference

- (a) Tax-free
- (b) Taxable

TOTAL

5. Deduct—Amount on which no deduction was made:—

- (i) Amount attributable to that part of the income of the company on which no tax was payable under section 15C as determined by the Income-tax Officer under section 18(3F).....
- (ii) amount covered by exemption certificates issued under the proviso to section 18(3D).....
- (iii) amount on which no deduction was to be made in view of the provisions of section 18(10).....

TOTAL

6. Amount on which tax was deducted under section 18(3D) (4-5)

7. Amount of tax deducted:

Income-tax

Union surcharge.....

Special surcharge ..

Super-tax

Union surcharge

Special surcharge

TOTAL AMOUNT OF DEDUCTION

8. Date on which tax deducted was paid to the credit of Government. (Here give also the Nos. and dates of Chalang through which payment was made),

I, hereby certify that the above particulars are correct and complete.

Date.....

Signature....."

6. In Rule 13 of the principal Rules, for the words "Certified that a sum of Rs. has been deducted as specified below being surcharge on super-tax", the following words shall be substituted, namely:—

"Certified that a sum of Rs. has been deducted as specified below:—

- (i) Rs. being income-tax at the rate of.....
- (ii) Rs. being Union surcharge.
- (iii) Rs. being special surcharge.
- (iv) Rs. being super-tax at the rate of.....
- (v) Rs. being Union surcharge.
- (vi) Rs. being special surcharge."

7. In Rule 13A of the principal Rules, for the words "certify that the sum of Rs. has been deducted as specified below being surcharge on super-tax", the following words shall be substituted, namely:—

"Certify that the sum of Rs. has been deducted as specified below:—

- (i) Rs. being income-tax at the rate of.....
- (ii) Rs. being Union surcharge.
- (iii) Rs. being special surcharge.
- (iv) Rs. being super-tax at the rate of.....
- (v) Rs. being Union surcharge.
- (vi) Rs. being special surcharge."

8. In Rule 13B of the principal Rules, for the words "Details of tax deduction Total", the following words shall be substituted, namely:—

"Details of tax deduction

- Rs. being income-tax at the rate of.....
- Rs. being Union surcharge.
- Rs. being special surcharge.
- Rs. being Super-tax at the rate of.....
- Rs. being Union surcharge.
- Rs. being special surcharge.
- Rs. Total".

9. In Rule 14 of the principal Rules,

(i) in paragraph (1) for the words and figures, "The certificate to be furnished.....shall be in the following forms", the following words and figures shall be substituted, namely:—

"The certificate to be furnished by the Principal Officer of a company under section 20 in relation to any dividends declared or payable by the company on or before the 30th June, 1960 in respect of the previous year relevant to the assessment year 1959-60 or earlier years shall be in the following forms—"

(ii) for paragraph (2), the following paragraph shall be substituted, namely:—

"(2) The certificate to be furnished by the Principal Officer of a company under sub-section (9) of section 18 for deduction of tax from dividends other than dividends mentioned in paragraph (1) above (see foot note 1) shall be in the following form:—

CERTIFICATE OF DEDUCTION OF TAX FROM DIVIDENDS UNDER SECTION 18(9) OF THE INCOME-TAX ACT

Name of the Company..... Dividend Warrant No.....
Date.....

Address.....

Name and address of the shareholder

Status.....

(see foot-note 2)

Warrant for Rs.....being the amount of dividend payable after deduction of tax on (here give number and description of shares) to the shareholder mentioned above.

I/We certify.....

(i) that dividend/interim dividend at the rate of Rs.....
(in words and figures) per share was declared at the.....
.....(here give the number and nature of meeting) meeting held on.....(date).....to consider the accounts of the company in respect of the accounting year/period ending on.....(date).

(ii) that the tax as detailed below has been deducted from the amount of dividend.

DETAILS OF TAX DEDUCTION

		Rs.	
1. The amount of dividend from which tax has	been deducted,		
2. Amount of tax deducted:			
(see foot-notes 3 and 4)			
		Rate	Amount
Income-tax	.. ..	
Union surcharge	.. ..	
Special surcharge	.. ..	
Super-tax	.. ..	
Union surcharge	.. ..	
Special surcharge	.. ..	
TOTAL TAX DEDUCTED			

(iii) that the tax deducted as above has been paid on.....
(date or will be paid within a week commencing from the date of this certificate to the Central Government.

(iv) I/we further certify.....
(see foot-note 5)

- (a) that the total profits and gains of the company for the aforesaid year/period amounted to Rs.....
- (b) that the profits and gains of the company for the aforesaid year/period assessable to agricultural income-tax by the Government of[and included in (a) above] amounted to Rs.....
- (c) the percentage of agricultural profits to total profits [percentage of (b) to (a)] was.....
- (d) that agricultural income-tax (including super-tax) chargeable at the rate or rates of..... on agricultural profits [(b) above] has been/will be paid by me/us to the Government of.....

Signature of the Principal Officer.

For.....

(name of the company).

(to be signed by the claimant)

I hereby certify that the dividends above mentioned relate to the shares which were my own property.....

the property of.....(name of the company)
of which I am the Principal Officer at the time when the dividend was declared/
during the period from.....to...../
on.....(date), and were in the possession of.....

Signature.....

Date.....

NOTE—(1) The entire amount of dividends declared in a meeting held to consider the accounts of the company in respect of a previous year the profits of which are assessable in 1960-61 or in a subsequent year will constitute 'dividends declared or payable in respect of the previous year relevant to the assessment year 1960-61 or such subsequent year'.

(2) In the case of a shareholder other than a company, whom the principal officer has no reason to believe to be 'Resident' in India, the status should be shown as 'Not Resident'. The status of any other shareholder not being a company should be shown as 'Resident'.

In the case of a shareholder which is a company, the status should be shown as 'Indian' company if it is incorporated in India, and as a 'Foreign' company, if it is incorporated outside India.

(3) Income-tax and super-tax are to be deducted in each case at the rates prescribed in part III of the First Schedule of the annual Finance Act.

(4) Where—

- (a) no tax has been deducted in view of the provisions of section 18(10) or in accordance with an exemption certificate issued by the Income-tax Officer under the proviso to section 18(3D), or
- (b) tax has not been deducted on the whole or any portion of the dividend in accordance with the determination of the Income-tax Officer under section 18(3F),

the amounts in item (ii) of the certificate should be shown at nil or at the appropriate figures in accordance with the Income-tax Officer's determination; and the specific reason therefor should be given with details (for example, number, date and office of issue of exemption certificate or Income-tax Officer's determination, etc.), as a foot-note or annexure to the certificate.

(5) These certificates shall be furnished where a company pays to a shareholder any dividend, wholly or partly out of its profits and gains assessed to agricultural income-tax by any State Government. In other cases, this portion may be omitted.

10. In Rule 20A of the principal Rules, in paragraph 4 of the form of notice of demand,

(i) for the words and brackets "(other than the income on which tax is deductible at source under section 18)", the following words and brackets shall be substituted, namely:—

"from all sources (other than the income chargeable under the heads 'Salaries' and 'Capital Gains')";

(ii) for the form of order under section 18A(1), the following form shall be substituted, namely:—

"Order under section 18A(1) of the Indian Income-tax Act, 1922.

Name of assessee..... District or Area.....
 Status..... Number in General Index Register.....
 Address.....

Rs.

Total income determined in the latest completed assessment being that for the year 19.....-19..... as reduced by the amount of capital gains included therein, if any.

Less share of income, if any, from a registered firm where the assessment of the firm has been completed for a year later than that referred to above.

Add share of income, if any, from a registered firm according to the latest completed assessment of the firm.

TOTAL INCOME

Adjustments to total income to arrive at total world income in the case of a non-resident

TOTAL WORLD INCOME

	Income-tax Super-tax	
	Rs.	Rs.
Gross income-tax and super-tax chargeable on 'total world income' in the case of a non-resident only)		
Gross income-tax and super-tax chargeable on 'total income'		
Sums included in total income in respect of which advance income-tax and/or super-tax is not payable—		

Rs.

- (i) Income chargeable under the head 'Salaries'
- (ii) Income which is exempt from tax, e.g., share of income from an association of persons or an unregistered firm on the profits of which tax has already been paid
- (iii) Interest on tax-free securities
- (iv) Life Insurance premia
- (v) Other items

Total amount on which tax is not payable and proportionate tax thereon

for income-tax

for super-tax

Deduct tax which is deductible under section 18 at the prescribed rates on any income (other than income chargeable under the head "salaries") included in the total income

Net amount of income-tax and super-tax

Less amount on account of estimated double income-tax relief, if any

Balance payable

Less tax already paid in the financial year under section 18A in compliance with the previous notice of demand served on19....

Net amount of tax payable

refundable

TOTAL SUM PAYABLE (IN FIGURES AS WELL AS IN WORDS)

Rs.....nP.....(Rupees.....Naya Paise.....)

Income-tax Officer.

Date.....

Address. "

II. In the principal Rules, after Rule 20A, the following Rule shall be inserted, namely:—

"20AA. The estimate of tax which an assessee has to send to the Income-tax Officer under sub-section (2) or sub-section (3) of section 18A shall be in the following form :—

Form of estimate of the tax payable under sub-section (2)/sub-section (3) of section 18A of the Indian Income-tax Act, 1922 for the financial year ending the 31st March 19

Name of the assessee.....
Status (Please state whether Individual, Hindu un-divided family, local authority or an association of persons)

Address :

resident and ordinarily resident

Whether resident but not ordinarily resident

non-resident.

In the case of a firm, please state :

Whether firm has been registered in the last completed assessment/whether firm has submitted an application for registration.

(Date of application should be given).

In the case of a non-resident assessee, please state whether option in terms of the proviso to sub-section (1) of section 17 has been exercised and, if so, the date of the exercise of the option

The tax payable by the assessee named above for the "previous year" ending on.... is estimated as follows:—

I. Estimated 'total income'

(1) Income from salaries (section 7) Rs.
(2) Income from interest on securities (section 8) Rs.
(3) Income from property (section 9) Rs.
(4) Income from business profession or vocation (section 10)

(a) Business, profession or vocation.

Name

Address

(i)

Rs.

(ii)

Rs.

(b) Share from firm(s)

Name of the firm	Address	Whether firm has been registered in the last completed assessment	Share of income
(i)		Rs.	
(ii)		Rs.	
(c) Income from an association of persons.		Rs.	
Total (a + b + c)			Rs.
(5) Income from other sources (Section 12)			
(i) dividends		Rs.	
(ii) interest		Rs.	
(iii) other incomes		Rs.	
Total			Rs.
Total Income			Rs.
2. Adjustment to total income to arrive at total world income in the case of a non-resident			Rs.
3. Estimated total world income			Rs.
4. Gross income-tax and super-tax chargeable on total world income (in the case of a non-resident only)			Income-tax Super-tax.
5. Gross income-tax and super-tax chargeable on total income			
6. Sums included in total income in respect of which no advance tax is payable			
(i) Income chargeable under the head "salaries"			
(ii) Share of income from an unregistered firm on which the tax will be paid by the firm [clause (a) of section 14(2)]			
(iii) Associate's share in the amount of tax payable by a registered firm (clause (aa) of section 14(2))			
(iv) Share from an association of persons on which tax will be paid by the association [clause (b) of section 14(2)]			
(v) Interest on tax free securities (see footnote (2))			
(vi) Life insurance premia [section 15(1), [see footnote (2)]]			
(vii) Amount of dividends exempt from super tax under section 56A.			
(viii) Any other items			
Total amount on which tax is not payable and proportionate tax thereon for income-tax			
for super-tax			
7. Difference between items 5 and 6			

8. *Deduct*

(i) amount of tax deductible under section 18 at the prescribed rates on any income (other than income from salaries) included in the total income

(ii) rebate of super-tax admissible under the provisions of the Finance Act, 19

9. Net amount of income-tax and super-tax

10. *Less* : amount on account of estimated double income-tax relief, if any

11. Net amount payable

12. *Less* : (i) tax already paid in the financial year under section 18A.
(ii) tax included in item 10 of which the payment is deferred under section 18A(4) to..... 19..... (I certify that the part of the income on which payment of tax is deferred is receivable normally on19.....)

13. Balance payable

Date

*Signature of the person making the estimate.

Place

Status

To

The Income-tax Officer

*The estimate of tax should be signed

- (1) in the case of an individual, by the individual himself;
- (2) in the case of a Hindu undivided family by the Manager or Karta;
- (3) in the case of a company or local authority by the Principal Officer;
- (4) in the case of a firm by a partner; and
- (5) in the case of an association of persons by a member of the association.

NOTE.—(1) In the case of a registered firm, the firm has to submit an estimate of the tax payable, if any, by it in accordance with Part I of the First Schedule to the annual Finance Act. The individual partners have also to submit an estimate of the tax payable by each including therein the share of income from the registered firm.

(2) Only income-tax is not payable on these amounts; super-tax is payable thereon.

12. In rule 43 of the principal Rules, Note (2) shall be omitted.

[No. 92/3(36)60-TPL.]

I. P. GUPTA, Secy.

ERRATA

In Notification No. 105 (Customs), dated 24th September, 1960, of Central Board of Revenue, published in the Gazette of India Part II-Section 3(ii) dated 24th September, 1960 as S.O. 2300, the following corrections are to be made:—
Page 2832.

• Para. 1, 1st line of the Rules—
for "Boggage" read "Baggage".

Para 3, 1st line—
for "bonande baggage" read "bonafide baggage".

Under Schedule I, item 3(b), 4th line from bottom—
for "upto Rs. 250/- in value" read "upto Rs. 250/- in value per head".

Page 2833—

Against item 7—
for "adult of child" read "adult or child".

Against item 9—
for "and or" read "and/or".

Against item 10—
for "Snuffs" read "Snuff".

THE MADRAS CENTRAL EXCISE COLLECTORATE, MADRAS

CENTRAL EXCISE

Madras, the 8th September 1960

S.O. 2364.—In pursuance of Rule 5 of the Central Excise Rules, 1944, I empower all Assistant Collectors of Central Excise to exercise within their respective jurisdictions, the powers of a "Collector" conferred by Sub-Rules (2) and (3) of Rule 9-B of the Central Excise Rules, 1944

[C No IV/16/207/58-60 CE (Pol).]

D R KOHLI, Collector.

CENTRAL EXCISE COLLECTORATE, HYDERABAD DN.

Hyderabad, the 17th September, 1960

S.O. 2365.—In exercise of the powers conferred on him under Rule 5 of the Central Excise Rules, 1944 the Collector of Central Excise is pleased to authorise the Central Excise Officers specified in Column 3 below to exercise powers of the Collector under the Central Excise Rules enumerated in column 2, subject to the limitations noted in Column 4

Sl No.	Rule in respect of which power is delegated	Rank of Officer	Limitations
1	2	3	4
1	92 F (iii)	Superintendent of Central Excise	Nil
2	92-B	Do	(i) Authorised to condone delay in cases where the A.S.P. is presented not more than 15 days later than the statutory period (ii) Authorised to condone delay in filing A R. 8 provided that such delay is not more than 5 days.

(Issued from file C No VI(1)21/10/60 MP)

[No. 8/60.]

B SEN, Collector

BOMBAY CENTRAL EXCISE COLLECTORATE

CENTRAL EXCISES

Bombay, the 21st September 1960

S.O. 2366.—In exercise of the powers conferred upon me by rule 5 of the Central Excise Rules, 1944, I hereby delegate the powers vested in me under rule 96(4) of the Central Excise Rules, 1944, to the Assistant Collectors of Central Excise in Bombay Central Excise Collectorate, to exercise within their respective jurisdictions

[No CER/5/CX/4/60]

G KORUTHU, Collector

OFFICE OF THE COLLECTOR OF CENTRAL EXCISE, DELHI

CENTRAL EXCISE

New Delhi, the 22nd September 1960

S.O. 2367—In exercise of the powers conferred on me under Rule 5 of the Central Excise Rules, 1944, I empower the officers of Central Excise Collectorate, Delhi, specified in column 1 of the subjoined table to exercise within their respective jurisdiction the powers of Collector under the rules enumerated in column 2.

TABLE

Rank of Officer (1)	C.E. Rule (2)	Limitation if any (3)
1. Assistant Collectors	961 (4)	To condone delay in respect of cases where the A.S.P. is presented not more than 15 days later than the statutory period. In respect of delay in filing A.R. 8, Superintendent may condone delay provided such delay is not more than 5 days. If the delay is more than 15 or 5 days respectively, the cases should be referred to the Assistant Collector for orders.
2. Superintendents.	92-E (iii)	
3. Do.	92-F	

[C. No. IV (8) 2/60/46510]

K. NARASIMHAN, Collector.

MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 22nd September 1960

S.O. 2368—In exercise of the powers conferred by Section 4 of the Coir Industry Act, 1953 (45 of 1953) and sub-rule (1) of rule 5 of the Coir Industry Rules, 1954, the Central Government hereby appoints the Special Officer (Coir), Kerala as a member of the Coir Board, upto 25th July, 1963, *vice* Joint Director of Industries and Commerce (Coir), Kerala, Trivandrum.

[No. F 42-SSI(B)(2)/60.]

P. S. V. RAGHAVAN, Under Secy.

New Delhi, the 22nd September 1960

S.O. 2369—Shri B. R. Vohra, I.A.S., Deputy Chairman, Tea Board was appointed to officiate as Chairman, Tea Board from the 9th November, 1959 to the 7th January, 1960, *vice* Shri A. B. Chatterji, I.C.S., granted leave.

[No. 1(52)PLANT(A)/59]

COFFEE CONTROL

New Delhi, the 22nd September 1960

S.O. 2370—In pursuance of sub-section (2) (i) of Section 4 of the Coffee Act, 1942 (7 of 1942), the Central Government has appointed Shri H. Sitarama Reddy as Chairman, Coffee Board, Bangalore, for a period of two years from the date of taking charge.

2. Shri Sitarama Reddy took charge of the post on the forenoon of the 3rd September, 1960.

[No. 9(34)Plant(B)/60.]

B. KRISHNAMURTHY, Under Secy.

**(Office of the Deputy Chief Controller of Imports and Exports)
(Central Licensing Area)**

ORDER

New Delhi, the 21st September 1960

S. O. 2371.—Whereas M/s. Manohar Paint Company, 152, Inside Ajmeri Gate, Delhi or any bank or any other person have not come forward furnishing sufficient cause, against Notice No. DCCI/PS/M-3/59/3339 dated the 29th July 1960 proposing to cancel the duplicate copy of licence No. E 943556/EI/CCI/D dated 3rd January 1958 valued at Rs. 823/- for the import of Chemical N.O.S. from the Soft Currency Area except South Africa, granted to the said M/s. Manohar Paint Company, 152, Inside Ajmeri Gate, Delhi by the Deputy Chief Controller of Imports & Exports, Central Licensing Area, 'B' Barracks, Janpath, New Delhi, Government of India, in the Ministry of Commerce and Industry, in exercise of the powers conferred by clause 9 of the Import (Control) Order, 1955, hereby cancel the said duplicate copy of licence No. E 943556/57/CCI/D dated the 3rd January 1960, issued to the said M/s. Manohar Paint Company, 152, Inside Ajmeri Gate, Delhi.

[No. DCCI/PS/M-3/59.]

RAM MURTI SHARMA,

Deputy Chief Controller of Imports and Exports.

(Indian Standards Institution)

New Delhi, the 19th September 1960

S.O. 2372.—In exercise of the powers conferred by sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies the issue of errata slips particulars of which are given in column (4) of the Schedule hereto annexed, in respect of the Indian Standards specified in column (2) of the said Schedule.

THE SCHEDULE

Sl. No.	No. and Title of Indian Standard	No. and date of Gazette Notification in which establishment of Indian Standard was notified	Particulars of Errata Slip Issued
(1)	(2)	(3)	(4)
1	IS:853-1956 Specification for Bone-Meal, Raw.	SRO 2203 dt. 29-9-56	In clause B-4-1-6, page 4, please read the following for the existing version of the sub-clause : 'B-4.1.6 <i>Ammonium Molybdate Solution</i> —Dissolve, 100 g of molybdic anhydride in a mixture of 70 ml of concentrated ammonium hydroxide (sp-gr 0.90) and 70 ml of water. Pour the solution slowly and with constant stirring into a cool mixture of 250 ml of concentrated nitric acid (conforming to IS: 264-1950) and 200 ml of water. Keep the final solution obtained in a warm place for several days or till a portion heated to 40°C deposits no yellow precipitate of ammonium phosphomolybdate. Decant the solution from any sediment and preserve in a glass-stoppered bottle.'

(1)	(2)	(3)	(4)
2	IS 915-1958 Specification for One-Mark Graduated Flasks.	S.O. 1231 dt. 30-5-59	(i) In clause B-1.4, line 3 at page 5, please read 'Two flasks' for 'At least two flasks,' (ii) In clause B-2.2, line 1 at page 6, please read 'remaining flasks drawn as samples' for 'remaining 40 flasks'. (iii) In clause B-2.3, line 2 at page 6, please read 'is one or nil' for 'is one'.
3	IS 1516-1959 Specification for Milk Strainers, Mild Steel, Tinned	S.O. 1346 dt. 28-5-60	In clause 0.6, page 2, please read 'IS 1479 (Part I)—1960 Methods of Test for Dairy Industry—Part I Rapid Examination of Milk' for '*IS 1479-Methods of Quality Control in Dairy Industry—Part I : Rapid Examination of Milk'

Copies of these errata slips are available, free of cost, with the Indian Standards Institution "Manak Bhavan", 9 Mathura Road, New Delhi-1 and also at its Branch Offices at (i) General Assurance Building, 232 Dr. Dadabhoy Naoroji Road, Fort, Bombay-1, (ii) P-11 Mission Row Extension, Calcutta-1 and (iii) 2/21 First Line Beach, Madras 1.

[No. MD/13-6].

New Delhi, the 21st September 1960

S.O. 2373.—In partial modification of the rate of marking fee for Tea-Chest Metal Fittings notified in the Schedule annexed to the Ministry of Commerce and Industry (Indian Standards Institution), Notification No S.O. 2204 dated 31st August 1960, published in the Gazette of India Part II—Section 3—Sub-Section (ii), dated 10-9-1960, the Indian Standards Institution, hereby notifies that the marking fee per unit for Tea-Chest Metal Fittings, details of which are given in the Schedule hereto annexed has been amended. The date of enforcement of the amended rate of marking fee shall remain unchanged.

THE SCHEDULE

Product/Class of product	No. & Title of the Relevant Indian Standard	Unit	Marking Fee per Unit as amended
Tea-Chest Metal Fittings	IS 10-1953 Specification for Plywood Tea-Chests	One set (consisting of 12 pieces)	1/2 nP per unit with a minimum of Rs. 1,000/- for production during a calendar year

[No. MD 18-3]

S.O. 2374.—In pursuance of sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standards, particulars of which are given in the Schedule hereto annexed, have been established with immediate effect.

THE SCHEDULE

Serial No.	No. and title of the Indian Standard established	No. and title of the Indian Standard or Standards, if any superseded by the new Indian Standard	Brief Particulars
(1)	(2)	(3)	(4)
I	IS: 395-1959 Specification for Lead-Acid Storage Batteries (Light Duty) for Motor Vehicles (<i>Revised</i>)	IS: 395-1952 Specification for Lead-Acid Storage Batteries for Motor Vehicles, Light Duty (<i>Tentative</i>)	This standard covers methods of tests, performance and other requirements of portable lead-acid storage batteries of 6 and 12 volts, commonly called 'Light Duty' used as a source of energy in motor vehicle for starting, ignition, lighting and other auxiliary purposes. (Price Rs. 3.00).

Copies of this Indian Standard are available for sale with the Indian Standards Institution, Manak Bhavan, 9 Mathura Road, New Delhi-1, and also at its branch offices at (i) 232 Dr. Dada-bhoj Naoroji Road, Bombay-1, (ii) P-11 Mission Row Extension, Calcutta-1, and (iii) 2/21 First Line Beach, Madras-1.

[No. MDC/11 (4)]

C. N. MODAWAL, Deputy Director, (Marks).

MINISTRY OF STEEL, MINES & FUEL

(Department of Mines and Fuel)

New Delhi, the 19th September 1960

S.O. 2375.—Whereas it appears to the Central Government that coal is likely to be obtained from the lands mentioned in the Schedule hereto annexed;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government hereby gives notice of its intention to prospect for coal therein

SCHEDULE

Plan No. Rev/63/60.
Dated 29th January, 1960.

(Block—'C'—Sonhat Coalfield)

Sl. No.	Village	Tahsil	District	Area	Remarks
1.	Rakia	Baikuntpur	Surguja	332.80 Acres	Part
2.	Sitapur	Baikuntpur	Surguja	332.80 Acres	Full
3.	Anga	Baikuntpur	Surguja	332.80 Acres	Part
4.	Morma	Baikuntpur	Surguja	1280.00 Acres	Part
5.	Pohta	Baikuntpur	Surguja	256.00 Acres	Part
6.	Reserve Forest		Surguja	11136.00 Acres	Part
TOTAL				13670.40 Acres	(Approximately)

BOUNDARY DESCRIPTION:

AB line passes along the Southern boundary of villages Domuj, Labji, Dudhanla, Kerajharia, Kathgori, Nogain, Paharpara, Barwar, Latma and Sunderpur.

BC line passes through the Reserve Forest.

CD line passes through the villages Pohta, Anga, Morma and Rakia and along North Eastern boundary of Charcha village.

DA line passes along the Western boundary of village Rakia, Northern boundary of village Charcha, Kherwat, Sardih, Sivapur, Bishunpur, Umjhar and North East Boundary of village Nagar and through Reserve Forest to meet with the commencing point 'A'.

The map of the area can be inspected at the office of the National Coal Development Corporation Ltd. (Revenue Section) "Darbhanga House", Ranchi or at the office of the Collector, Surguja (M.P.).

[No. C2-22(14)/60.]

B. ROY, Under Secy.

MINISTRY OF FOOD AND AGRICULTURE

(Department of Agriculture)

(I.C.A.R.)

New Delhi, the 19th September 1960

S.O. 2376.—In exercise of the powers conferred by sub-section 4(V) of section 4 of the Indian Lac Cess Act, 1930, as amended from time to time, the Central Government is pleased to nominate Mr. John Michael of Reliance Export Corporation, Calcutta on the Governing Body of the Indian Lac Cess Committee to represent shellac export trade for a period of three years.

[No. 3-12/60-Com.III.]

AJUDHIA PRASADA, Under Secy.

MINISTRY OF HEALTH

New Delhi, the 20th September 1960

S.O. 2377.—The Government of the State of Mysore having nominated in exercise of the powers conferred by clause (h) of section 3 of the Pharmacy Act, 1948, Shri K. N. Shanbhogue, Deputy Drugs Controller, Mysore and Shri S. S. Kattishettar, Assistant Drugs Controller, Mysore as members representing that State in the Pharmacy Council of India, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Health No. F. 7-23/59-D, dated the 21st December, 1959, namely:—

In the said notification:—

(1) under the heading "V. Elected by the State Pharmacy Councils under clause (g)", after entry 9, the following entry shall be inserted, namely:—

"10. Shri S. S. Kattishettar, B.Sc., B. Pharma., Assistant Drugs Controller, Mysore, Bangalore. (MYSORE)";

(2) under the heading "VI. Members nominated by State Governments under clause (h)", after entry 11, the following entry shall be inserted, namely:—

"12. Shri K. N. Shanbhogue, B.Sc., B. Pharma., Deputy Drugs Controller, Mysore, Bangalore. (MYSORE)".

[No. F. 7-23/59-D.]

M. K. KUTTY, Dy. Secy.

New Delhi, the 22nd September 1960

S.O. 2378.—The Government of Maharashtra having nominated, in exercise of the powers conferred by clause (e) of sub-section (2) of section 3 of the prevention of Food Adulteration Act, 1954 (37 of 1954), Dr. S. Ganguly, Director, Vaccine Institute and Public Health Laboratory, Nagpur, as a member representing that Government on the Central Committee for Food Standards, the Central Government in exercise of the powers conferred by sub-section (1) of the said section 3, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Health No S.R.O. 1236, dated the 1st June, 1955, namely:—

In the said notification for entry 11, the following entry shall be substituted, namely:—

"11. Dr. S. Ganguly, Director, Vaccine Institute and Public Health Laboratory, Nagpur."

[No. F. 14-45/60-PH.]

A. P. MATHUR, Under Secy.

MINISTRY OF REHABILITATION

New Delhi, the 1st October 1960

S.O. 2379.—Whereas the Central Government is of opinion that it is necessary to acquire the evacuee properties specified in the Schedule hereto annexed in the State of Uttar Pradesh, for a public purpose, being a purpose connected with the relief and rehabilitation of displaced persons, including payment of compensation to such persons;

Now, therefore, in exercise of the powers conferred by section 12 of the Displaced Persons (Compensation and Rehabilitation) Act 1954, (44 of 1954), it is notified that the Central Government has decided to acquire, and hereby acquires, the evacuee properties specified in the Schedule hereto annexed.

THE SCHEDULE

S. No.	Particulars of property	Name of the town and locality in which the evacuee property is situated	Name of evacuee
1	26	Lunia Mohalla, Dehradun	Mehmood Ali.
2	66	Mannu Gani	Shafi Qureshi.
3	259 (plot)	Khurbura	Faqira Sheikh son of Azimuiddin.
4	260 (")	"	Ali Bux.
5	261 (")	"	Kali Mohammed son of Pir Bux.
6	263 (")	"	Jammu son of Karim Bux.
7	264 (")	"	Musammat Rahiman wife of Mohammed Hussain.
8	229 (")	"	Shedi Julaha.
9	273 (")	"	Ghafoor.
10	272 (")	"	Sahab Din.
11	275 (")	"	Faqir Uddin.
12	278 (")	"	Maula Gwala.
13	279 (")	"	Kala Julaha.
14	280 (")	"	Mir Mohammed.
15	282 (")	"	Hussain Luhar.
16	286 (")	"	Allah Rakha son of Sohni.
17	287 (")	"	Noor Mohammed.
18	288 (")	"	Mrs. Abdul Wahid.
19	289 (")	"	Rehman Munshi.
20	297 (")	"	Musammat Mazidan wife of Mian Jan.
21	298 (")	"	Mosan Jan.
22	13 (")	Old Dalanwala Khurbura	Abdul Rehman.
23	Plot at Dharampur	"	Rahimuiddin.

S. No.	Particulars of property	Name of the town and locality in which the evacuee property is situated	Name of evacuee
MUSSOORIE			
24	Ivon Hoe Cottage, Mussoorie		Musammat Jahoor Jahan Begum Mother of Galib Razool.
DISTRICT SAHARANPUR			
SAHARANPUR			
1	M 5/50	Mohalla Mirkot	Bundis son of Allah Rakha.
2	16/82	" Mutriban	Furqanullahq son of Sarazul-haq.
MANGLOUR			
3	S/T/427 and 404(AB)	Mohalla Sainipura	Illahi Bux son of Ali Bux.
4	A4/296	" Kothiwalla, Chilkana.	Hanif, son of Rashid.
JAWALAPUR			
5	Plot Nil	Mohalla Hamimwa	Naisrahmed son of Husain Ahmed.
6	"	" Nilkanda	Inamulhaq son of Mohammed Ismail.
7	"	" Pandhou	Havat Ali son of Kharat Ali.
8	"	" Mehtan	Saddiq son of Gama.
9	"	" Karach	Rafiq son of Majid Khan.
10	"	" Kotrawan	Shakoor son of Bhora.
11	"	" "	Saddiq son of Bhola.
12	"	" "	Musammat Karam Elahi wife of Hazizullah.
DISTRICT MEERUT			
1	Property Numbers 420, 422, 423/424, 427 to 429.	Khairnagar Bazar, Meerut City.	Sri Aftab Ahmed, Islam Rashid, Sri Iqbal Ahmed and Maqbul Ahmed son of Mumtazali.
DISTRICT FATEPUR			
1	House	Pani, Fatehpur City.	Naruddin son of Zahiruddin resident of Chaudharana Fatehpur.
DISTRICT BUDAUN			
BUDAUN CITY			
1	N-9/47	Mandhai Darwaza	Nafis Ahmed, Anis Ahmed, Nabi Ahmed, Kamal Ahmed sons of Rais Ahmed, Srimati Roshanara Begam and Khalida Begam daughters of Rais Ahmed.
2	N-10/25	Chaudhri Ganj	Mohammed Ahmed son of Ashiq Husain.
3	N-12/7	Syed Bara	Mehboob Jan son and Kishwar Jahan Begam daughter of Mohammed Mian Jan.
4	N-12/541-B	Nagran	Siraj Ahmed son of and Srimati Imtazul Nisan wife of Imamuddin.
5	E-1/73	Nai Sarai	Kamaluddin and Jamaluddin sons of Ikramuddin.
6	E-3/225	Brahampura	Abrar Ahmed Khan, Mukhtar Ahmed Khan, Siraj Ahmed Khan Israr Ahmad Khan sons of and Srimati Shafiq Fatima wife of Riaz Ahmed.

S. No.	Particulars of property	Name of the town and locality in which the evacuee property is situated		Name of evacuee

DISTRICT BUDAUN—*contd*
BUDAUN CITY—*contd.*

7	E-5 115	.	Katra Barhampur	Abrar Ahmad Khan, son of Ali Mohammed Khan, Srimati Afsari Begam wife of Abdul Sattar Khan, Razi Ahmed Khan son of Ali Mohammed Khan, Doctor Anwar Ahmed son of Ali Mohammed Khan
8	Plot Municipal Board No 374 and 375 in Sector E-5	.	Do	Do.
9	E-5/224	.	Do	Do
10	E 5/198	.	Brahampura	Abrar Husain, Afzal Husain, sons of and Srimati Shakila and Raisa daughters of Ahmed Hussain
11	E-5/199	.	Do.	Do
12	E-5/200	.	Do	Do
13	E 12/269	.	Sarai Kohna	Abdulla son of Husaini and Srimati Jamilla daughter of Abdulla
14	S 9/55	.	Sotha	Zulfiqar Ghani, Maqbool Ghani sons of and Srimati Matlooban daughter of Habibulla
15	S-10/183-3	.	Do	Faraghat Husain Ajaz Hussain Viqar
16	S-12 132	.	Sotha	Mohammed Akbar, Nisaruddin sons of Waluruddin
17	S-12/166	.	Do	Sibtay Ahmed son of Saidullah
18	S-13/62	.	Alif Khan Sarai	Hameedullah son of Kallan Dulha son of Husaini
19	Plot on east of S-13/67	.	Do	Shabban son of Aizar
20	Plot as under Section S-14 East House of Nasirullah Khan West House of Shajjan Khan North Rasta, Astabal of Aziz Khan South House of Hamid Ali Khan.	.	Qaboelpura	Safiq Ali son of Wajidali Khan.

TOWN UJHANI

21	95	.	Qali Khare	Srimati Yadunnisa wife of Abdul Wahab Khan
22	263	.	Najhar	Srimati Sarwari Begam wife of Abdul Wahab Khan.

TOWN SAHASWAN

23	6 671	.	Shahbazpur	Zia Ahmed Khan, Aftab Ahmed Khan, Nigar Ahmed Khan, Khurshid Ahmed Khan sons of Abdul Karim Khan
24	House as under — East Israr Husain West Ali Mohammed North Hamiduddin South Road	.	Isapur Niwada	Abdul Majid son of Najeebullah
25	Khander No. 758	.	Qazi	Sultan and Jafran sons of Abdul Rashid and Srimati Qadisa daughter of Abdul Rashid

S. No.	Particulars of property	Name of the town and locality in which the property is situated	Name of evacuee
DISTRICT BUDAUN—Contd.			
TOWN SAHASWAN—Contd.			
		Dehliz	Kaniz Fatima wife of Shaffat Hussain.
26	Shop as under : East : Rasta. West : Farmodey ali. North : Rasta. South : Shop of Kameez Fatima.		
27	Shop as under : East : Rasta. West : Wali Mohammed. North : Shop of Kaniz Fatima. South : Qadeer.	Dehliz	Do.
28	House No. 285	Chaudhri	Abdul Qavi son of Altafat Husain.
29	House as under	Qazi	Afsari Begum wife of Mohammed Ahmed.
TOWN GUNNOR			
30	House : East : Mehmood Ali. West : Kumhar Tara. North : Jalil Ahmed. South : Rasta and Mehmood.	Masoom ali	Ikramuddin son of Waliuddin.
31	Two Houses	Pawayan	Ratig Mohammed son of Wali Mohammed.
32	House : East : Chaupal Panchayat. West : Haji Mashooq ali. North : Ashiq ali, Mashooq ali. South : Kharanja Sarak.	Masoom ali	Meharban ali son of Usman ali.
33	House : East : Rasta. West : Raza Ali. North : Nazirulnisa. South : Nabidad Khan.	Hirapur	Naushey son of Qameruddin.
34	House as under : — East : Fitrat Husain. West : Chhotey. North : Fitrat Husain and Badloo Nai. South : Do.	Hirapur	Ikramuddin son of Hamiduddin.
35	House as under : — North : Big Well. South : Raza ali Kashtkar. East : Do. West : Chhotey.	Masoom ali	Kauser ali son of Hadey ali.
36	House as under : — East : Land West : Way and Hafiz Raza. North : Road. South : Intizamuddin.	Hirapur	Anwaruddin son of Amiruddin.
37	Khander as under : — East : Mohamed Saddique. West : Naushey ali Road. North : Road. South : Jafar Karim.	Hirapur	Satdar ali son of Asghar ali.
38	House as under : — East : Khalil Iftikhar Husain. West : Rasta. North : Ghaupal Iftikhar. South : Uftada Zamin Fazal Hussain.	Masoom ali	Nagina Begum and Madina Begum daughters of Mohammed Shafi.

S. No.	Particulars of property	Name of the town and locality in which the property is situated	Name of evacuee
DISTRICT BUDAUN—Contd.			
TOWN GUNNOR—Contd.			
39	House as under :— East : Bashir Mohammed. West : Shah Mohammed. North : Rafiq. South : Mohammed Hamid.	Hirapur . . .	Yaseem, Chhottey Ithas sons of Abdul Majid and Ithas son of Abdul Majid Shrimati Hazra Begam daughter of Abdul Majid.
40	House as under :— East : Wahiduddin. West : Rasta. North : Farehullah. South : Wahidullah.	Shaikhzadgan . . .	Mohammed Husain son of Khuda Bux.
41	House as under :— East : Rasta. West : Rafiuddin peon. North : Rasta. South : Shamsul Islam	Majnoon Shah . . .	Mohammed Ikram, Mohammed Umran. Mohammed Furqan, Mohammed Inam. Mohammed Ehtam sons of and Srimati Memoona wife of Mohammed Ibrahim.
TOWN BISAULI			
42	House as under :— East : Road West : Gher of Sukhbasilal, North : Willayat. South : Gher of Sukhbasilal.	Katra	Nazir and Majid sons of Rajjab.

[No. F.1(1217)58/Comp. III Prop. I]

KANWAR BAHADUR,
Settlement Commissioner and *Ex-Officio*
Deputy Secretary

(Office of the Chief Settlement Commissioner)

ORDER

New Delhi, the 21st September 1960

S.O. 2380.—In exercise of powers conferred on me by sub-section (2) of section 34 of the Displaced Persons (Compensation and Rehabilitation) Act 1954 (44 of 1954), I, S. W. Shiveshwarkar, I.C.S., Chief Settlement Commissioner, hereby delegate my powers for the recovery of any amount paid to a displaced person which was not payable to him or which was in excess of any amount payable to him, as arrears of land revenue as required under sub-section (2) of section 24 of the said Act, to Shri Anant Ram Malhotra, Assistant Settlement Commissioner, Indore.

[No. 4(6)Policy-I/60.]

S. W. SHIVESHWARKAR,
Chief Settlement Commissioner

MINISTRY OF LABOUR & EMPLOYMENT

New Delhi, the 22nd September 1960

S.O. 2381.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Delhi, in the industrial dispute between the employers in relation to the Punjab National Bank Limited, New Delhi and their workmen.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL: DELHI.

PRESENT:

SHRI E. KRISHNA MURTI,
Central Govt. Industrial Tribunal.
1st September, 1960.

I. D. No. 99 of 1960.

BETWEEN

The employers in relation to the Punjab National Bank Ltd., H/O Parliament Street, New Delhi

AND

Its workman, Shri Hans Raj Khullar.

Shri M. K. Jain *for the management.*

Shri H. R. Khullar with Shri Chaman Lal Bhardwaj *for the workmen.*

AWARD

By G.O. No. [LRII-10(18)/60] dated 16th April, 1960, the industrial dispute, between the employers in relation to the Punjab National Bank Ltd., H/O Parliament Street, New Delhi and its workman, Shri Hans Raj Khullar, has been referred to this Tribunal for adjudication under Sections 10(1)(d) and 12(5) of the Industrial Disputes Act, 1947.

2. The term of reference is as follows:—

Whether in view of the duties performed and responsibilities held by him since the 22nd January, 1957 in the Punjab National Bank Limited, New Delhi Shri Hans Raj Khullar is entitled to a special allowance of Rs. 50/- per month prescribed for Supervisors in paragraph 164(b) of the Award of All India Industrial Tribunal (Bank Disputes) as modified by the decision of the Appellate Tribunal in the manner referred to in Section 3 of the Industrial Disputes (Banking Companies) Decisions Act, 1955 (41 of 1955)?

3. It is alleged in the statement of claim that Shri Hans Raj Khullar joined service of the Punjab National Bank Limited on 27th March 1951, that he discharged various duties, as set out in the statement of claim, that he continued to discharge the said duties till 11th January 1960, that the Bank extracted from him duties of a supervisor, without allowing him the privilege attached to the post of supervisor, that various representations made by him were of no avail, that certain supervisory duties, assigned to him, were withdrawn on 11th January 1960, that even though Shri Khullar had been performing the duties of a supervisor since the year 1955, the Bank was not designating him as such, nor was allowing him the privileges of a supervisor, that he is entitled to recover the special allowance of Rs. 50/-, with other benefits thereunder, with retrospective effect, and that the Bank should also be directed to treat Shri Khullar as a confirmed supervisor, with retrospective effect, and pay him arrears upto date.

4. The contention on behalf of the Bank is, that Shri Khullar did not perform the duties of a supervisor, or any supervisory duties, that he discharged the duties as mentioned in the written-statement, that he was performing only clerical duties, that the demand of Shri Khullar for the period prior to 22nd January 1957 is outside the scope of this reference and that the workman is not entitled to the relief claimed.

5. Both parties agreed, that the issue is as in the term of reference.

6. This is a dispute between the employers in relation to the Punjab National Bank Limited, New Delhi, and their workmen.

7. The claim in this dispute is put forward by Shri Hans Raj Khullar, who is in the service of the Punjab National Bank Limited since 27th March 1951. He was working in the Naya Bazar Branch of the Bank. It is admitted in the written statement of the Bank, that he joined the Bank on 27th March 1951, as a clerk-cum-typist.

8. It is alleged in the claim statement filed on behalf of the workman, that, before he joined the Punjab National Bank, he had acted as Manager in the National Bank of Lahore, and was an Accountant in the Bharat Bank, that in 1951 the Bharat Bank was merged with the Punjab National Bank, and that thereafter,

as a result of the merger, Shri Khullar was given appointment as a clerk in the Punjab National Bank, though at that time he was working as an Accountant at the Branch Office, Moga, of the Bharat Bank Limited. It is further asserted, that Shri Khullar was appointed on the express assurance, that he would be promoted to the supervisory cadre. These allegations are however not admitted by the Bank. It is denied, that he was given any assurance, that he would be promoted to supervisory cadre, and there is nothing in writing produced in support of this allegation made on behalf of the workman. It is however, admitted in the written statement of the Bank, that Shri Khullar made a representation on 18th July 1952, requesting, that he be placed in the officers' grade, that there was another representation on 16th November 1954, but that his request was not granted, because he did not possess the minimum qualifications, necessary for promotion to the supervisory cadre. From the evidence, there is no doubt at all, that Shri Khullar was appointed as a clerk, and was in the clerical cadre.

9. The contention however on behalf of Shri Khullar is, that he discharged duties of a higher nature and responsibility since 1955, and that the Bank extracted from him duties of a supervisor, but without paying him the necessary allowance, payable to a supervisor. It is mentioned in paragraph 6 of the claim statement, that on 11th January 1960 certain supervisory duties were taken-away from Shri Khullar. The claim is made, that he went on discharging these supervisory duties ever since 1955.

10. It must be noticed, that the order of reference confines the claim of the workman to the period since 22nd January 1957. The reference raises the question, whether, in view of the duties performed and responsibilities held, by Shri Khullar since 22nd January 1957, he is entitled to special allowance of Rs. 50/- per month. Therefore, the workman's claim for relief for the period prior to 22nd January 1957 is outside the scope of reference, and cannot be entertained.

11. The question for determination is, whether the duties performed by Shri Khullar were those pertaining to a supervisor, and whether he is entitled to recover the special allowance of Rs. 50/- as provided in paragraph 164(b)(ix) of the Sastry Award, as payable to supervisors for the period from 22nd January 1957 to 11th January 1960.

12. In the first place, it is clear, that he was not designated as supervisor, nor was he holding the appointment of a supervisor.

13. It is contended on behalf of the Bank, that supervisory duties involve an element of supervision over other clerks as part of their duties, and that, on the facts of the present case, it is admitted, that Shri Khullar was not supervising the work of any other clerks. Shri Khullar has admitted in his evidence, that no clerk was working under him. It is clear from the evidence, that he was not supervising the work of anybody in the branch, and that he was not exercising any supervision over other clerks in the branch.

14. However, it is contended on his behalf, that the various duties, that he was performing, were duties of a higher nature, involving higher responsibilities, that these were really duties discharged by supervisors and that, therefore, he is entitled to be given special allowance of Rs. 50/-.

15. Firstly, it is alleged, that he was discharging duties, relating to the grant of loans. These included, (a) preparation of loans proposals, (b) documentation relating to loans, (c) attending the head office loans correspondence, (d) checking up of title-deeds of ownership of properties, (e) checking of income and income-tax receipts, (f) completion of form No. 55, (g) attending to parties seeking loans, and (h) checking and verification of limit proposals. Ext. M/1 has been produced as a list of the duties of Shri Khullar, according to office order dated 20th January 1958. The first item is "loans". Reference has also been made to Ext. W/5, an office order dated 5th February 1957. Therein also there is reference amongst other things to loans, type work, and loan files, and head office correspondence. Ext. W/3 is dated 1st July 1959, and, according to it, the duties allotted to Shri Khullar included loans, and loans inspection irregularities. In Ext. W/4A dated 11th January 1960 the duties allotted among others are, loans, loans inspection report. In Ext. W/4 dated 4th July 1960 the duties of Shri S. C. Chhabra, Supervisor, are stated to be as follows:—

"Loans incharge, etc."

The documents above-mentioned show, that the duties entrusted to Shri Khullar in the matter of loans were only clerical duties. By contrast, Shri Chhabra is designated as "Loans Incharge".

16. However, according to the evidence of Shri Khullar, there was no "Loans Supervisor" in his branch. The entire procedure was left to him. He got form No 55, i.e. Ext. W/49, completed by the borrowers. He wrote this form on the information supplied by the borrowers. He examined the ownership of the properties scrutinising the title-deeds. He verified the income and income-tax from the demand notice and the borrowers' books. A certificate was given on the back of the form to this effect. Thereafter the forms No 55B and 56 were prepared by him independently on the basis of the information collected by him. He sent these to the manager under his initials for his approval, or for submission to the Head Office. After sanction was received from the manager, or the Head Office, the documents were prepared by him, and he got them signed by the borrowers independently in his presence. He signed under the column in Ext. W/12 "persons in whose presence executed". Then he forwarded the documents to the manager, along with the register, for his approval. So far as limits are concerned, this was the only duty he performed. He was doing these duties till 11th January 1960, but on that date the duty of execution of documents and attending head office loans correspondence was withdrawn. Recently a loan supervisor was appointed in Naya Bazar Branch, and the duties, which he was formerly doing, were entrusted to the new loan supervisor. In cross examination he says, that he was a Loan Assistant, and not a loan clerk. He was a confidential report clerk also. It is admitted before me, that, on account of the performance of these duties as confidential report clerk, he was getting separate remuneration. He further states, that there is a loan clerk in Naya Bazar Branch and that he is working under Shri S. C. Chhabra, the Loans Supervisor attached to the Branch. He further admits, that in 1959 there was Shri Gurmukh Das, who was loan clerk. The loan application forms were typed by him, on the information supplied by the borrowers. He was not doing the duties of loan records, and loan files. The borrowers used to bring their books and demand notices, and title-deeds. He states, that the manager was not exclusively verifying them, and that the manager acted on his certificate.

17. In support of the workmen's contention certain documents have been produced. Exts. W/13, 14, 15, and 36 to 44 have been relied upon as showing, that, under the column, "persons in whose presence executed", the signatures of Shri Khullar appear. Reliance is also placed on Exts. W/68-72, certain affidavits. It is stated in the affidavits filed by the borrowers that the respective borrowers executed the relative documents in the presence of Shri Hanu Raj Khullar. It may be noticed, that these were produced on 22nd August 1960, after the witnesses had been examined on either side, and at the time of arguments. Even granting, that, under the column, "persons in whose presence executed", the signatures of cannot make him a supervisor. The person, who actually exercised a supervisory functions and checked all the relevant documents, and passed them in the matter of loans, was the Branch Manager, and not Shri Khullar. Exts. W/24-27, 45-47, and 49-54 are the forms of loan applications. Reliance is placed on the fact, that on the back of the documents the remark, verified from title 'deeds', was made by Shri Khullar under his initials. Ext. W/48 contains the boundary of a particular property. Ext. W/58 is a statement about income. There is a remark "verified from Government orders," under the initials of Shri Khullar. Ext. W/28 is a letter, intimating the District Manager, Delh. Circle, about the title of a customer. It contains the remark 'verified from the title deeds', under the initial of Shri Khullar. But it is important to note, that it is signed by the Manager though underneath it we find the initials of Shri Khullar. The limit proposals are evidenced by Exts. W/29, 32, 33, 56 and 57. Reliance is placed on the fact, that these were typed by Shri Khullar.

18. An examination of the several documents cannot be taken as establishing the contention on behalf of the workman. He was discharging merely clerical duties. Even granting that he looked into the title-deeds, or the income-statements that were furnished by the borrowers, and made remarks to that effect, he did so merely as a clerk, in the discharge of his routine duties as a clerk. This was done as a preliminary to the putting up of the relevant loan documents before the manager, for his approval, and inspection, and for his checking the same. These were not duties of a higher nature, and responsibility as those exercised by a supervisor. Shri Khullar was not exercising supervisory duties, when attending to the loan transactions. He was merely a loan clerk though he might have called himself a Loan Assistant. In any case, he was not a Loan Supervisor and he was not discharging any supervisory functions in the matter of loans.

19. On behalf of the Bank, we have the evidence of Shri Tirath Ram Nayyar, who is now Sub-Manager, Loans Department in the Head Office. According to

his evidence, he worked as Branch Manager, Naya Bazar, from 3rd July 1957 to 2nd March 1959. Shri Khullar was working as a Loan Clerk under him. Loan proposals were typed by Shri Khullar, or written by him in his hand. It may be re-called, that in Ext. M/1 typing is one of Shri Khullar's duties. The manager deposes, that Shri Khullar did not check or verify the loan proposals, but he himself verified them. He indicated to Shri Khullar loan limits and other details. The manager was sending the proposals to the Head Office. The loan application form was filled entirely by the borrower, if the party was literate. The manager says that he verified the title-deeds, and income-tax receipts brought by the borrowers, and it was his duty to give a certificate in Appendix B. He verified and scrutinised the title-deeds, and income-tax statements. The party brought the loan application along with the title-deeds, and the income-tax notices received. The loan documents were executed in his presence by the parties concerned. He got the loan transaction completed. Shri Khullar did not get them completed, and he did not get the documents executed. Shri Khullar used to put up the loan documents before him as loan clerk. He used to make entries in the documents register as in Ext. W/13. The manager signed in the column under the head "initial of manager". It was the manager, who verified the signatures of the borrowers on the documents, and also wrote the word "examined" in his hand on the back of the documents. These loan documents used to be in the manager's custody day and night. The entire responsibility for getting the loan documents completed was with the Branch Manager. Such transactions were once in a week. MW1 explains, that, during the period he was branch manager, Naya Bazar, there were about 30 or 40 loans accounts.

20. From the evidence, I have no doubt, that, the duties which Shri Khullar was doing were only clerical duties, in respect of loan transactions. He was not discharging any duties of a higher nature, involving higher responsibilities. It may be, that he made entries in the register, and also filled up the loan forms, either writing them, or typing them at the instance of the borrowers concerned. I am not satisfied, that he passed or checked the title-deeds, or the income-tax statements, or the information regarding income, given by the borrowers. It is hardly probable, that he, a clerk, would ever have done it, or would have appended the certificate on the back of the document, as suggested by him. Granting of loans is an important matter, and it is clear, that the responsibility for the grant of loans rested with the manager, or the head office. I am not prepared to believe, that Shri Khullar was exercising such duties or responsibilities.

21. However, it is pointed out, that he was absent on leave, and during this period all the loan business came to a stand still, and that this shows, that he was discharging supervisory duties and that, without him, the manager could not do anything in the matter of grant of loans. Ext. W/74 is a letter dated 25th November 1959 to the manager and it is stated therein, that during the absence of Shri Khullar while attending to certain legal proceedings, nobody had attended to his work, and every thing was lying pending, and that the dak relating to loans, foreign exchange, claims, etc., was not received by anybody, and that he was receiving the same. Ext. W/21, 22 and 23 relate to the correspondence with Delhi Circle in the matter of delay in submitting loan proposals during the absence of Shri Khullar on leave. The District Manager had pointed out, that his office could not wait till the return of the clerk. The manager had written that the loan clerk and C. R. Clerk was on leave for a long time, and that, therefore, there was delay. From the fact, that some work had accumulated during the absence on leave of Shri Khullar, it cannot be contended, that he was Loans Supervisor, and that, without him, the loan work could not go on. The evidence of the manager is, that Shri Khullar may have been on leave from 3rd June 1957 to 24th June 1957. Loan dak may have remained with him during this period. On account of shortage of staff entries may not have been made in the register, as in Ext. M/61. It may be, that as stated by manager, on account of shortage of staff, there was some delay in the matter of disposal of loan work. This does not however, prove, that Shri Khullar was a supervisor. It was suggested in the cross-examination of the manager, that he had used stamp of a lower denomination on a certain transaction, that debt was made of the difference. It may be, that the manager made a mistake in getting the correct stamp affixed. Even granting, that this is so, this does not bear out the contention on behalf of the workman. The evidence of Shri Khullar, that he was not doing the duties of attending to loan records and loan files is not believable. He was also attending to these, and to loan correspondence as a loan clerk.

22. It is also important to note, that, according to the evidence of the manager, Appendix B & C were discontinued from about September/October of 1958. Ext. W/1 is a circular regarding loans. The manager says, that the form No. 55.

was introduced in September/October 1958. In this form no certificate of verification is given. Instead the C.R. is prepared after verification of title-deeds. This is according to standing instructions, issued prior to the introduction of the new form. He gave the certificate and the proposal, after verifying the title-deeds, on the same day, or in a day or two, later according to urgency. An examination of the evidence establishes, that the part of Shri Khullar in the matter of loans was mainly clerical, and that he did not discharge any supervisory duties in connection therewith. He did not verify, or check any of the title-deeds, or the income-tax statements. It was not part of his duty to append any certificate, of verification, or checking, or, if he did so, he did so voluntarily, without being authorised to do so. On a consideration of the entire evidence, I am satisfied, that, in the matter of work relating to loans, Shri Khullar was not a supervisor, that he was discharging supervisory functions in relation to them, and that he was a mere clerk, discharging clerical duties in regard thereto.

23. The next claim is, that he was in custody of keys of steel cabinet, containing important documents, including loan documents, life policies, and ledgers. The contention on behalf of the Bank is, that Ext. W/35 is an office order dated 22nd October, 1956 about the custody of important keys. It is mentioned therein, that the keys of the Strong Room, cash safe, and other safes, containing documents and other valuable securities must not be handled by unauthorised persons. Ext W/76 is a letter of Shri Khullar, protesting against the action of the Bank in asking him to hand-over the keys of the cabinet, along with other keys. It is mentioned in the Bank's letter, that the keys of the cabinet, along with other keys, had been previously kept by the Accountant, but was handed-over to Shri Khullar, for handling loan files, but never returned back by him. Shri Khullar describes the important documents, lying in the cabinet, the keys of which were handed-over to him, and they were (i) C. R. Ledgers, (ii) balance confirmation, (iii) life policies, and (iv) loan files. It will be seen, from Ext. W/35, that the keys of strong room, and other safes, were to be kept by authorised persons. The keys now in question were those of steel cabinet, which were handed-over to Shri Khullar for purposes of handling loan files. It is important to note, that there is no mention of keys in Exts. M/1 or W/3-5. The evidence of the Manager is, that the keys of the steel cabinet, containing documents, like loan documents, were in his custody. The important documents also included policies, shares, and power of attorney. The fact, that Shri Khullar had the keys of the cabinet, containing loan files, and life policies, and shares did not make him a supervisor. The fact, that the cabinet contained also C. R. Ledgers, does not support his contention because he was doing confidential report work, for which he was being paid special allowance of Rs. 10. The fact, that the steel cabinet also contained 39 balance confirmation forms does not also support his contention. The fact, that he had the keys, of the cabinet as mentioned above, does not establish his case, and it is not proved that the possession of such keys makes him one discharging supervisory duties.

24. Nextly, it is alleged, that he was attending to execution of guarantees. Exts. W/19 and 20 have been relied upon in this connection. There is a note that all the entries in the guarantee register were in the hand of Shri Khullar. The evidence of Shri Khullar is, that he was making entries in the Guarantee Register. This is only a clerical duty, and not that of a supervisor.

25. Nextly, it is alleged, that he was attending to verification of claim cases. He says, that from 1955 to 1960 he was doing claim work, but that this was withdrawn from him. Exts. W/16, 17, and 18 have been produced in this connection. These show, that Shri Khullar made certain enquiries about heirs left behind by deceased persons. Ext W/67 is also a confidential report made by him. This was done as part of his duty as Confidential Report Clerk, and not because he was a supervisor, or was discharging supervisory duties. These documents also do not establish his claim.

26. The next duty alleged is development of bank business. It may be, that he brought in business to the Bank. Ext. M/2 is a letter dated 5th May, 1957, addressed by the Bank Employees' Association, to the effect that the Bank started a campaign for the increase of deposits, and that, with a view to give incentive to the employees to bring fresh deposits, it announced, that those employees, who brought more deposits, would be properly rewarded. It would appear, that Shri Khullar got 3 or 4 gold Mohars because he brought business to the Bank. Assuming, that he was rewarded by the Bank for his part in developing its business, it cannot be held, that this amounts to discharge of supervisory duties. The contention in this behalf also cannot be sustained.

27. It is next alleged, that he was receiving post parcels, pertaining to loans. In Ext. M/1, there is mention of establishment work and also attending to head office correspondence. Exts. W/29 and 30 have been relied upon in this connection. Ext. W/29 is an extract from an inland parcel register under the signature of the Accountant. Ext. W/30 is a letter addressed by Modi Sugar Mills Limited, about a cover, containing certain share scrips. The letter of the Manager is, that the registered parcel, containing 51 scrips, was received by the Inward Bill Department, instead of Security Department. This letter was signed by the Manager, and below it are found the initials of Shri Khullar. The evidence on record does not prove, that Shri Khullar was in charge of Inward Parcels, relating to loans, or that he was exercising any supervisory duty in this connection. Even if, he made any entries in the Inland Parcel Register, he did so by way of discharging his routine clerical duties. Moreover, the Manager has sworn, that Shri Khullar did not receive parcels, and that the Manager received parcels.

28. Nextly, the evidence of Shri Khullar is, that he received the dak, and that the dak was replied to by him, and sent to the Manager for final disposal. He made the entry in the Disposal Register under his initials. Exts. W/8, 9, and 60—64 are all entries in the Dak Receipt and Disposal Register. Exts. W/65 and 66 are circulars. Ext. W/75 is dated 19th January, 1955, and instructions are given about the distribution of dak. It is alleged therein, that the system of distribution of dak was defective, that dak was delivered to the clerk concerned instead of Receipt Officer Incharge of the Department, and that both of them slept over the correspondence. The fact, that Shri Khullar made entries about the way in which the dak was disposed of in the Dak Disposal Register, does not make him a Supervisor, and such duty is not a supervisory duty. The evidence of the Manager, is, that the dak received from the Head Office and District Manager's Office, and parties, is received by the Manager. It is opened by him, or his Peon in his presence. The correspondence is delivered to the Receipt Clerk, who enters the dak in the Dak Receipt Register. It is then distributed to the respective clerks. The clerk initials against the delivery of dak. I fail to see how making entries in the Dak Receipt and Disposal Register would make Shri Khullar a supervisor. This was only a routine clerical duty, and not a supervisory duty.

29. Nextly, it is alleged, that he was attending completely to Foreign Exchange work.

30. The contention on behalf of the Bank is, that Shri Khullar brought the customers, who wanted to deal in foreign exchange to the Branch Manager. Shri Khullar put up the foreign exchange licence, which was afterwards scrutinised, by the Branch Manager. The latter got the documents executed by the customers, and thereafter he signed letters forwarding them, to the branches concerned. The evidence of the manager is, that he had done foreign exchange work in Chawri Bazar, and that he was sent there for training in foreign exchange. The above contention also on behalf of the workman cannot be upheld.

31. Reference has been made in this connection to the work of calculating interest and product under promissory-notes. Exts. W/10 and 11 have been produced in this connection. The evidence of Shri Khullar is, that he was maintaining promissory-note ledgers, but he was checking the interest and product as Loans Supervisor. He was doing it at half yearly closing time and on other occasions. He was preparing statements. If he did calculate interest on promissory-notes, he did so, because he was maintaining the concerned ledgers. He was also the Establishment Clerk, entrusted with the duty of preparation of statements. If he had to prepare the statements at the time of the half yearly closing of accounts, he merely discharged routine clerical duties, and not any supervisory duties.

32. On a consideration of the entire evidence, I am of opinion, that Shri Khullar was not doing any supervisory work, and was not discharging duties of a higher nature, and involving higher responsibility, or an element of supervision, as contended on his behalf. On the contrary, he was doing merely routine clerical duties. According to the evidence of the Manager, a Loans Supervisor has to check loans proposals, pledge memos, delivery orders, godown register, rate register, drawing power register, loan ledgers, over-drafts, promissory-notes, loans statements sent to Head Office, District Manager's Office, and Reserve Bank, vouchers relating to loan transactions, cheques and withdrawals relating to loan account. It is not possible to hold, that the evidence establishes, that Shri Khullar performed any of the above duties. Before Shri Khullar

can be entitled to receive a special allowance of Rs. 50, it must be established, that he was discharging duties of a supervisory nature. Even Head Cashiers and Assistant Cashiers do not get the supervisory allowance, though they are exercising certain amount of control over others under them. Emphasis has been laid in this case in support of the workman's contention mostly on his part in attending to loan transactions. I am however not prepared to up-hold the contention put-forward in this behalf. The loan transactions required a lot of checking as disclosed in the evidence of the manager. There is not a single document, or proof of any instance to show, that Shri Khullar recommended loans, or that he passed any of or that he did the duties as sworn to by MW/I. There is not a single voucher for payment under his signature. It is also the case of the management, that Shri Khullar has deliberately suppressed all mention of the clerical duties that he was performing, namely, maintenance of Promissory note, ledgers, typing work, collection of C. R., putting up of notes, drafting of letters, and preparation of statements. There can be no doubt on the evidence, that Shri Khullar was performing routine clerical duties. The evidence on record does not establish the workman's case.

33. However, attention has been drawn to the oral evidence of 3 or 4 others, who were examined in this connection. WW1 is Shri Jagdish Lal, who is Officer Grade II. He deposes, that he is incharge of Day Book, and Despatch, Stationery record etc. In cross-examination he admits, that he never worked as a Loan Supervisor. WW2 is Shri R. K. Bhanot, who is Supervisor in Airmere Gate Branch. He receives dak pertaining to loans, and foreign exchange. He receives dak of his department. He also never worked as Loan Supervisor. Invariably he signs letters. Some letters are signed by the manager, but the responsibility is his. WW3, Shri Badri Nath Sharma is a supervisor in the Chandni Chowk Branch of the Bank. He worked only as Loan Supervisor in Chaudni Chowk Branch. Shri Ratilal Manchanda, WW4, is the loan incharge, and supervisor, and he is working in the Kashmere Gate Branch. In cross-examination he admits, that he is a power of attorney holder on behalf of the Bank. In my opinion, the evidence of these witnesses does not establish the workman's case. They are all admittedly supervisors-incharge of a particular department. One of them is officer grade II. It is not pertinent to compare the duties, that they are at present discharging, and conclude therefrom, that Shri Khullar, if he discharged the same duties, must be regarded as a supervisor. It is open to the Bank to entrust supervisors, or other officers with clerical duties. Thereby such an officer or supervisor does not become a clerk. On the contrary, their evidence reveals that they exercise supervision in the matter of discharge of their duties. One of them is also a power of attorney holder on behalf of the Bank. On a consideration of the entire evidence, I find, that Shri Khullar did not exercise supervisory duties, or any duty of higher nature and involving higher responsibility since 22nd January, 1957, as alleged by him, till 11th January, 1960. He is not entitled to recover the allowance payable to a supervisor under Paragraph 164 (b) (ix) of the Sastry Award.

34. In view of my findings, as above, he is not entitled to any kind of relief in this proceeding.

35. In the result, an award is passed, that Shri Hans Raj Khullar is not entitled to the special allowance claimed by him, and as prescribed for supervisors in Paragraph 164(b) of the Sastry Award, or to any other relief. No order as to costs.

(Twenty-One pages).

1st September, 1960.

E. KRISHNA MURTI,

Central Govt. Industrial Tribunal, Delhi.

[No. LRII-10(18)/60.]

New Delhi, the 23rd September 1960

S.O. 2382.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Bhutgoria Colliery and their workmen.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, DHANBAD

REFERENCE NO. 35 OF 1960

PARTIES:

Employers in relation to the Bhutgoria colliery

AND

Their workmen.

PRESENT:

Shri G. Palit, M.A.B.L., Chairman, Central Government Industrial Tribunal Dhanbad.

APPEARANCES:

Shri B. N. Sharma, Member, Executive Committee Colliery Mazdoor Sangh
—for the workmen.

Shri S. K. Bhattacharyya, Labour Adviser, Equitable Coal Co. Ltd.
—for the employers.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated the 14th September 1960

AWARD

The Ministry of Labour and Employment, Government of India, by its Order No. 1/31/60-LRII dated 21st July 1960 made in exercise of the powers conferred by clause (d) of sub-section (1) of Section 10 of the Industrial Disputes, Act 1947 (XIV of 1947) referred the aforesaid dispute to the Central Government Industrial Tribunal at Dhanbad presided over by me for adjudication concerning the matters as per schedule below:—

SCHEDULE

“Whether the management of Bhutgoria colliery is justified in stopping the sirdari commission that was being paid by the tramming contractor, to the following 11 trammers sirdars, from the date on which their services were taken over directly by the said management. If not, to what relief are they entitled and from which date.

1. Shri Ismail Mia
2. Shri Yakub Mia
3. Jagdish Mahato
4. Shri Subhan Khan
5. Shri Ayub Mian
6. Shri Ganesh Singh
7. Shri Budhan Khan
8. Shri Ramjee Muchi
9. Shri Boglia Bhulan
10. Shri Sakur Mia
11. Shri Akloo Gope

(ii) Whether the management of Bhutgoria colliery is justified in stopping the payment of extra allowance, that was being paid by the tramming contractor, to the following 29 clipmen, tub riders and linemen, from the date on which their services were taken over by the said management. If not, to what relief are they entitled and from which date?

1. Shri Banshi
2. Shri Darogi
3. Shri Ramnath
4. Shri Sreedhari Singh
5. Shri Sankar Modi
6. Shri Kishan Noonina
7. Shri Madna

8. Shri Rameswar (2)
9. Shri Bholloo
10. Shri Bucha
11. Shri Manoo
12. Shri Murli
13. Shri Bangali
14. Shri Gupteswar
15. Shri Gonor Rajwar
16. Shri Akloo Muchi
17. Shri Ishwar Singh
18. Shri Ramadhar Singh
19. Shri Pragash Thakur
20. Shri Paran Roy
21. Shri Ramdhani Muchi
22. Shri Raj Pati Roy
23. Shri Bhikhan Gosai
24. Shri Lakhan Roy
25. Shri Sukar Roy
26. Shri Mitran Roy (1)
27. Shri Totan
28. Shri Basdeo Rajwar
29. Shri Sewak Mahato

2. It is the contention of the union as per its statement to the Conciliation Officer (Central), Dhanbad-II dated 6th January 1960 that the trammers sirdars, loosemen, clipmen of Messrs. Macheill & Barry Limited's Bhuigoria colliery were employees under the contractor Shri B. B. Sirkar. After the termination of the said contract, these people numbering about 40 have been taken over as sirdari workmen and have been placed in category IV. They continued to get this usual rate till the 9th November 1959 when suddenly it was curtailed. Similarly, the extra allowance of Re. 1/- per week paid to these loosemen, clipmen etc. by the contractor had also been stopped. The protest of the workmen was made and no payments were accepted, for several weeks till they were prevailed upon to accept it by the Conciliation Officer. Their contention is that this prejudicial change is unwarranted and has been effected abruptly not in accordance with law. They claim to have this sirdari commission and this extra allowance restored retrospectively with effect from the date these have been stopped.

3. According to the management, the contract was terminated on the 18th October 1959, though for three weeks thereafter these workmen have been paid this sirdari commission and extra allowance respectively as per issue No. (i) and (ii) of the schedule through mistake. They have been stopped as soon as the mistake was detected in the end of the first week of November 1959. The management denies its liability to pay any such commission or allowance, though they might have been paid by the quandom contractor. A further legal objection has been taken, namely, that this extra allowance and sirdari commission can never form any industrial dispute. As such the present reference also is bad in law.

4. Regarding the legal objection raised by the management that the reference is bad because the matter referred to is not an industrial dispute I find that the contention is not sound. These workmen and the management have the relationship of Master and Servant. The remuneration which these workmen are claiming does represent the wages as defined in section 2(rr) of the Industrial Disputes Act, 1947. If this remuneration was earned not by workmen but by other people, then the matter would have stood different. As a matter of fact, these workmen claim this remuneration for extra work done by them in this colliery. So the dispute about such wages is an industrial dispute. It has been referred to by Government which is competent to make such a reference. As such, the Tribunal is competent to adjudicate upon it.

5. Another objection that is raised by the management is that the issue as framed is defective, because it is no party's case that these payments were stopped as soon as the services of these workmen were directly taken over by

the management. The contract in question was admittedly terminated on 18th October 1959. These payments were stopped with effect from 9th November 1959. So there was an interval of three weeks during which these payments did continue under the present management. So I accept this contention of the management but I cannot agree that the dispute for that reason should be thrown out. It is recognised even by the Hon'ble Supreme Court that the issue in such industrial cases should be liberally construed. The dispute has got to be ascertained not only from the issues framed but also from the pleadings filed by the parties. In that view of the matter the present dispute is whether the management was justified in stopping those payments after it took over the services of these workmen from the contractors. So this contention of the management also does not find favour with the Tribunal.

6. Next objection that is raised by the management is that the contract in question has been completely terminated. There is an end of it. So the services of these workmen should be treated as fresh appointments under the new management. The management disclaims that it does not occupy the position of a transferee of interest from the contractors. They are not the successor-in-interest of these contractors. So the contractors might have paid those allowances but the management is not for that reason under any obligation to continue the same payments. First of all I do not accept that the contracting business has been totally closed. The business of the trammer's sirdars and the clipmen are continuing in the same colliery as before. They are performing the same duties with the same responsibility. The only difference is that the contractor was previously paying them and the management now has taken over these payments. There is no break in their service in fact. So where is the dissolution of the contracting business? There is, of course, a change of hands but it is analogous to a transfer more than to a closure of the business altogether. The management also had paid these allowances for three weeks admittedly after this transfer. That indicates continuity of the business.

7. Next I consider whether the contractors had been making those payments. That is not denied by the management. It is even admitted in a manner in C.M.E.'s letter marked Exhibit-E, dated the 17th November, 1959. These workmen had been doing this service for more than two decades, vide Exhibit-G. That is the contractor's list. There is nothing to discredit its veracity. That the contractor was making these payments was also known to the employer because admittedly a copy of the wage sheet was sent to this management by the contractor. Now this being so, I do not see how the management can avoid knowledge of those payments. In support of the contention that the management is under no legal obligation to pay, it refers to the contractors' work orders under which the contractor took the liability only to pay the wages as per the Award. So the management contends that anything extra which the contractor had paid was unwarranted. Firstly, these work orders were documents between the contractor and the management to which these workmen were not a party. So it is not binding on them. Besides, even in the Coal Award and in the L.A.T.'s decision pertaining thereto, all the existing remuneration of the miners had been protected. So it cannot be said that such payments by the contractor were illegal or unwarranted. So both as a transferee of the contractors' business and also by continuing the services of these workmen, the management cannot shirk the legal liability of making those payments.

8. Then I come to the question whether the management was justified in stopping those payments as it did. I must say that the management having taken over the services and having continued in making the payments for three weeks thereafter should not have abruptly stopped these payments. The management should not consider it to be a unilateral affair. I get in evidence that the workmen were not consulted at all, though they were prejudicially affected. The management says that it did make the payments under mistake. That might be true. But even in that case the management should have issued a notice under Section 9A of the Industrial Disputes Act, 1947 for effecting this prejudicial alteration of the service condition. So this manner of termination of these allowances cannot be upheld.

9. Next, it is contended by the management that there is no merit behind this claim of this allowance. because the sirdars do not do any work of supervision. These clipmen's job is not hazardous. Firstly, I find in the contractors' list Exhibit-G that these sirdars have been separately mentioned from the trammers. If they were not doing any such job why should there be such discrimination? The contractors were out to make profits. If no *sirdari* was being performed by these workmen, it will stand to reason that the contractors could never submit to extra payment. There is the definite evidence from the trammers that they did this

act of supervision both at the pit top and at the pit bottom. They put the trammers in their gang to work. These sirdars might have been given this commission originally for recruitment of workmen in their gang. They were paid some times according to the tubs raised by their gang men. That is why the sirdari commission is variable. But full evidence has not been forthcoming in this case because this matter has not been specifically mooted by the management. It would have been mooted if there was notice under Section 9A. Similarly about the clipmen. It may be that this colliery is particularly easy for workmen to do their jobs but these clipmen etc. are said to be doing minor repairs. In that way time is saved. The management says that they have got specific men for the purpose. Here also evidence is not as full as it would have been if the matter was mooted under a notice under Section 9A of the Industrial Disputes Act, 1947. So merely on the premise that these trammer sirdars and clipmen have outlived their usefulness will not do.

10. Having regard to these facts and circumstances, I find that the management was not justified in stopping this sirdari commission to these 11 trammer sirdars and extra allowance to these 29 clipmen, tub riders etc. with effect from 9th November, 1959. So I award that these payments should be restored with effect from the above date up to the date of the award and the amount should be given in one lump sum to each of these persons within one month of this award coming into operation. I make no order for costs.

DHANBAD,

The 14th September, 1960.

G. PALIT, Chairman,

Central Govt. Industrial Tribunal, Dhanbad.

[No. 1/31/60-LRII.]

ORDERS

New Delhi, the 21st September 1960

S.O. 2383.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Tandur and Navandgi Stone Quarries (P) Ltd. and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

- (i) What should be the rate of wages for polishing one square ft. of Shahbad stone and from what date it should be operative?
- (ii) What extra wages should be paid for carrying polished and unpolished stones from place of work to place of loading and *vice-versa*?
- (iii) What should be the rate of wages payable for loading Shahbad stone into wagons and from which date it should be operative?

[No. 22/10/60-LRII.]

New Delhi, the 22nd September 1960

S.O. 2384.—Whereas the Central Government is of opinion that an industrial dispute exists or is apprehended between the banking companies specified in Schedule I hereto annexed and their workmen in respect of the matters specified in Schedule II hereto annexed and that the dispute involves a question of national importance and also is of such a nature that industrial establishments situated in more than one State are likely to be interested in, or affected by, such dispute;

And whereas the Central Government is of opinion that the dispute should be adjudicated by a National Tribunal;

Now, therefore, in exercise of the powers conferred by sub-section (1A) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government

hereby refers the said dispute to the National Tribunal constituted by the notification of the Government of India in the Ministry of Labour and Employment No. S.O. 704, dated the 21st March, 1960 for adjudication.

SCHEDULE I

1. Allahabad Bank Limited.
2. Ambat Bank Limited.
3. American Express Company Inc.
4. Andhra Bank Limited.
5. Bank of Baroda Limited.
6. Bank of Behar Limited
7. Bank of China.
8. Bank of India Limited.
9. Bank of Nagpur Limited.
10. Bank of Maharashtra Limited.
11. Bank of Rajasthan Limited.
12. Bank of Tokyo Limited.
13. Belgaum Bank Limited.
14. Bharatha Lakshmi Bank Limited
15. Canara Bank Limited
16. Canara Banking Corporation Limited.
17. Canara Industrial and Banking Syndicate Limited
18. Catholic Syrian Bank Limited.
19. Central Bank of India Limited.
20. Chaldean Syrian Bank Limited.
21. Chartered Bank.
22. Cochin Commercial Bank Limited.
23. Comptoir National D'Escompte de Paris.
24. Devkarani Nanjee Banking Company Limited
25. Eastern Bank Limited.
26. First National City Bank of New York.
27. Gadodia Bank Limited.
28. Ganesh Bank of Kurundwad Limited.
29. Hindustan Commercial Bank Limited.
30. Hindustan Mercantile Bank Limited
31. Hongkong and Shanghai Banking Corporation.
32. Indian Bank Limited
33. Indian Insurance and Banking Corporation Limited.
34. Indo Commercial Bank Limited.
35. Indian Overseas Bank Limited.
36. Jaya Laxmi Bank Limited.
37. Jodhpur Commercial Bank Limited
38. Karnataka Bank Limited.
39. Lakshmi Commercial Bank Limited.
40. Lloyds Bank Limited.
41. Martandam Commercial Bank Limited
42. Mercantile Bank Limited.
43. Miraj State Bank Limited.
44. Nadar Mercantile Bank Limited.
45. Narang Bank of India Limited.
46. National Bank of Lahore Limited.
47. National and Grindlays Bank Limited

48. Nedungadi Bank Limited.
49. Netherlands Trading Society.
50. New Bank of India Limited.
51. New Citizen Bank of India Limited.
52. Oriental Bank of Commerce Limited.
53. Pandyan Bank Limited.
54. Pangal Nayak Bank Limited.
55. Punjab Co-operative Bank Limited.
56. Punjab and Kashmir Bank Limited.
57. Punjab National Bank Limited.
58. Punjab and Sind Bank Limited.
59. Rayalaseema Bank Limited.
60. Safe Bank Limited.
61. Salem Bank Limited.
62. Sangli Bank Limited.
63. South Indian Bank Limited.
64. Thomcos Bank Limited.
65. Travancore Forward Bank Limited.
66. Trivandrum Permanent Bank Limited.
67. Union Bank of Bijapur and Sholapur.
68. Union Bank of India Limited.
69. United Bank of India Limited.
70. United Commercial Bank Limited.
71. United Industrial Bank Limited.
72. Vijaya Bank Limited.
73. Vysya Bank Limited.

SCHEDULE II.

Bonus—Principles and conditions under which payable, qualification for eligibility and method of computation, after making provision for all matters for which provision is necessary by or under any of the Acts applicable to the banks or which are usually provided for by banks.

[No. 10(96)/59-LRII.]

New Delhi, the 23rd September 1960

S.O. 2385.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Khas Govindpur Colliery and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management was justified in refusing employment to Sarvasbri Pravat Bhulan and Sukhar Bhulan? If not, to what relief they are entitled and from which date?

[No. 2/31/60-LRII.]

CORRIGENDUM

New Delhi, the 21st September 1960

S.O. 2386.—In the Order of the Government of India in the Ministry of Labour and Employment S.O. 1772 published on page 2062 of the Gazette of India, Part II, Section 3(ii), dated the 6th July, 1960, for “employers in relation to the D.V.C. Bermo Colliery of Hind Strip Mining Corporation”, read “employers in relation to the Hind Strip Mining Corporation (P) Ltd., Contractors of D.V.C. Bermo Colliery”.

[No. 2/181/59-LR.II.]

S. N. TULSIANI, Under Secy.

New Delhi, the 22nd September 1960

S.O. 2387.—In exercise of the powers conferred by section 4 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby appoints for a period of six months from the date of publication of this notification the Labour Inspector (Central), Ajmer, as Conciliation Officer for—

- (i) all industries carried on by or under the authority of the Central Government other than railways;
- (ii) all mines and oil-fields; and
- (iii) all banking and insurance companies in the States of Rajasthan and Madhya Pradesh.

[No. 1/87/60-LR-I.]

New Delhi-2, the 23rd September 1960

S.O. 2388.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Arbitrator in the industrial dispute between Messrs Great Eastern Shipping Company Limited, Bombay and their workmen.

BEFORE SHRI F. JEEJEEBHoy, ARBITRATOR

In the matter of Arbitration

BETWEEN

Employers in relation to the Great Eastern Shipping Co. Ltd., Bombay.

AND

Their workmen represented by the Transport and Dock Workers' Union, Bombay.

PRESENT

Shri F. Jejeebhoy, Barrister-at-Law, Arbitrator.

*Bombay, the 13th September 1960.***APPEARANCES***For the employers*—Shri L. V. Mansingh and Shri B. N. Adappa.*For the workmen*—Shri Sachidanand Karkal, Advocate and Shri M. G. Kotwal, Secretary, Transport and Dock Workers' Union, Bombay.

STATE: Maharashtra.

INDUSTRY: Shipping.

AWARD

The parties to this reference, at a time when a strike was imminent, entered into an agreement that if they could not settle their differences by discussion they would refer the subject matter of the dispute to my arbitration, and the term of reference would then be as under:—

“Should the terms of the consent award under Reference No. 1 of 1958 referred to above be made applicable to the dock staff of the above company, and if so from which date?”

2. It was also agreed that the parties contemplated as stated in their terms of settlement that any agreement arrived at between them should have retrospective effect from 1st January 1960.

3. As the parties could not agree upon a compromise the issue was referred to me, and the Central Government in the Ministry of Labour and Employment has published the arbitration agreement in pursuance of sub-section (3) of section 10A of the Industrial Disputes Act, 1947 by Order No. 28/25/60-LRIV dated 12th April 1960.

4. The consent award referred to (as made in Reference No. 1 of 1958) was made by me as Arbitrator on 31st December 1959 and was published in the Gazette of India by Order No. 28(49)/58-LRIV dated 6th January 1960 of the Government of India, Ministry of Labour and Employment.

5. The sole question in this reference is whether the terms of that consent award should be made applicable to the firm now before me. The parties to the consent award were the Bombay Stevedores' Association Ltd., on behalf of its members from time to time on the one hand, and the workmen employed under the said members on the other. It is not disputed here that all the members of the Bombay Stevedores Association were to be bound by that award.

6. The concern before me, known as the Great Eastern Shipping Co. Ltd., owns ships and has its head office at Calcutta. In addition to attending to the work of its own ships when in Port, this concern acts as agents for other shipping companies. Among other things, it employs a dock staff to provide facilities to consignees for clearing their goods. The dock staff comprises one supervisor, two assistant supervisors and 10 clerks to whom it pays certain consolidated wages not based on any fixed scales or system of increments. The emoluments of this dock staff are in fact lower than the emoluments provided in the consent award, and their emoluments are the subject matter of this arbitration.

7. It was urged before me by the concern that by the appointment of this dock staff the company was merely providing a facility to the consignees. It is however not disputed that if such facility was not available from the company, it would have to be secured through some other stevedoring firms and such stevedoring firm naturally would be paying to its employees the wages given by the consent award. Some other points have been raised in the writer's statement and they were pressed before me. The concern as is clear from its balance sheet is prosperous.

8. It may be that at times when there are no ships to be cleared, the dock staff is not occupied, but as against that they have to work all the harder when more ships come into the harbour, and their consignments have to be cleared.

9. I have taken all the facts and circumstances into consideration and I have come to the conclusion that this concern cannot reasonably claim to pay less to its small dock staff than is being paid by the stevedoring firms under the consent award dated 31st December 1959.

10. The concern pays to the supervisor Rs. 285 as consolidated salary per month, whereas by the consent award of 31st December 1959 an 'A' grade supervisor has been given a scale of Rs. 320-460 plus dearness allowance and the 'B' grade supervisor a scale of Rs. 180-320 plus dearness allowance. The two assistant supervisors of this concern are paid a consolidated salary of Rs. 225 and Rs. 175 each respectively, whereas in the consent award the scale given for the assistant supervisor is Rs. 130-190 plus dearness allowance. The general clerks of the concern are getting a consolidated wage ranging between Rs. 107.50 and Rs. 155 whereas under the consent award similar clerks have been given a scale of Rs. 90-175 plus dearness allowance.

11. As the concern has been paying consolidated wages to its employees, and whereas under the consent award the wages and dearness allowance are separate, both parties have urged that in the event of my deciding in favour of the union the system of consolidated wages should continue, and I must therefore give consolidated scales of wages in near conformity with the decisions of the consent award. I therefore direct that the following consolidated scales of pay shall be applicable to the said dock staff of this concern:—

Supervisors—

Grade A—Rs. 400—20—480—30—540.

Grade B—Rs. 240—10—280—15—340—20—400.

Assistant Supervisors—

Rs. 180—10—250

Clerks:—

Rs. 140—8—180—10—240.

12. There is apparently some dispute between the parties as to classification, as for instance whether the supervisor should be in grade A or grade B. I have not been asked to arbitrate on that question, and therefore no comment of mine is necessary. I have prescribed the scales for both A and B grade supervisors, and the question whether a particular person falls within a particular category or not is a matter which does not arise out of this reference.

13. The employers have contended that in fixing the scales I should take into account the fact that they are paying provident fund at the rate of 8-1/3 per cent on consolidated salary, whereas most, if not all, of the stevedores are paying provident fund at the rate of 8½ per cent on basic plus half dearness allowance. As against this it was contended on behalf of labour that the total benefits given by this concern are not equivalent to the benefits given by other shipping concerns. I have taken these contentions into account.

14. In view of the fact that I am giving consolidated wages, it is accepted that I must give directions for fixation into the new scales. I direct that each employee shall be fitted into the prescribed scale in the following manner: he shall be fitted into the new scale applicable to him at a point equivalent to his consolidated wage on 1st January, 1960, and if that falls between two stages of the new scale he shall be fitted into the higher step; to this must be added two increments in the new scale: provided that no employee shall by reason of such fixation exceed the maximum of his scale. Thereafter he will draw his annual increments as given in the scales prescribed by this award commencing from 1st January 1961. The new wages shall be paid retrospectively from 1st January, 1960.

15. Now, therefore, I make an award in terms aforesaid. The issue is answered in the affirmative but subject to the changes hereinbefore specified.

Sd./- F. JEEJEEBHoy, Arbitrator.

[No. 28/25/60/LR.IV]

A. L. HANDA, Under Secy.

